

1947

Annual Report City of Biddeford For Fiscal year Beginning December 1st, 1946 and Ending November 30, 1947

Biddeford (Me.)

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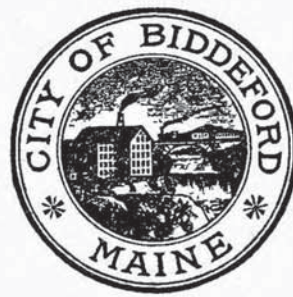
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Annual Report

CITY OF BIDDEFORD



For Fiscal Year

Beginning December 1, 1946
and Ending November 30, 1947



LOUIS B. LAUSIER
MAYOR

CITY GOVERNMENT



Mayor

LOUIS B. LAUSIER

City Council

Councilmen at Large

WILFRID E. FRECHETTE

ALPHONSE CHRETIEN

HARRY E. MCKENZIE

ERNEST E. GUERTIN

Ward Councilmen

GEORGE E. HUTCHINS

HENRY A. PALARDY

ARCHILLE CROTEAU

ROLAND BOIS

ALFRED F. LEDOUX

JOSEPH H. KERRY

City Clerk

ARMAND DUQUETTE

City Solicitor

WILLIAM P. DONAHUE

City Treasurer

WILLIAM E. SHAW

City Auditor

ARMAND DUQUETTE

*Board of Assessors*THOMAS H. SIMPSON, *Chief Assessor*

JOSEPH MARTIN

HENRY BOISVERT

Tax Collector

SAUL GAGNE

*Health and Welfare*DELVINA MATHURIN, *Clerk of Overseers of the Poor*ANTOINE PETIT, *Superintendent of The Homestead*DR. J. R. LAROCHELLE, *City Physician*DR. GEORGES LEVESQUE, *Health Officer**Board of Education*LOUIS B. LAUSIER, *Chairman*

SUSAN N. PIPER

ANDRE PAINCHAUD

CLIFFORD M. CHENEY

WILLIAM F. CURTIS

Superintendent of Schools

PAUL LARRABEE

Librarian

DANE YORKE

Truant Officer

JOSEPH J. SALVAS

*Police Commissioners*EDWARD H. RENY, *Chairman*

WILLIE BEAUDOIN

ARMAND DUQUETTE

Chief of Police

ALBERT E. PARE

Captain of Police

EDGAR SEVIGNY

*Board of Engineers of the Fire Department*FRANK CANTARA, *Chief Engineer*THOMAS FARLEY, *First Assistant Engineer*ARTHUR KING, *Second Assistant Engineer**Street Commissioner, District No. 4*

ALBERT CADORETTE

*Trustees Woodlawn Cemetery*LOUIS B. LAUSIER, *Chairman*

ISRAEL H. HERRICK

DR. DAVID E. DOLLOFF

Superintendent of Burials

FREDERICK D. RUMERY

Park Commissioners

FERDINAND O. BOUTHILLETTE

RALPH H. DEARBORN

THEODORE V. KEARNEY

Milk Inspector

HENRY F. DINEEN

Electrical Inspector

JOHN W. SHEEHAN

Inspector of Buildings

THOMAS BLANCHETTE

Sealer of Weights and Measures

EMILE LESSARD

*Members of Sinking Fund Commission*WILFRED LANDRY, *Chairman*

EDOUARD DELORGE

DANIEL L. CAREY

*A Committee on a Memorial to the War Veterans
of Biddeford*MAYOR LOUIS B. LAUSIER, *Chairman*

EDWARD A. HARRIMAN

DAVID E. DOLLOFF

WILFRID LANDRY

DANE YORKE

THEODORE V. KEARNEY

*Post-War Economic Planning Committee*MAYOR LOUIS B. LAUSIER, *Chairman*

ARTHUR F. MAXWELL

DANIEL E. CAREY

WILLIAM E. SHAW

EDOUARD DELORGE

ARMAND DUQUETTE

JOSEPH D. BOUCHER

EDWARD C. THOMPSON

EDWARD T. HYDE

DAVID S. COOK

INAUGURAL ADDRESS

GENTLEMEN OF THE CITY COUNCIL :

The citizens of Biddeford have reposed in you a great trust.

They have charged you with the administration of their government for the year 1947.

It is a privilege for you and I to be chosen to serve our fellow citizens. It is a signal honor.

But that trust, that honor carries serious responsibilities.

Representatives of the people in government must ever be mindful of their duty to all the citizens.

For several years the people of Biddeford have placed their faith and confidence in Administrations directed by Regular Democratic leadership.

That trust and confidence is due to the fact that for many years these Democratic Administrations have worked diligently day by day to give to the citizens of Biddeford the fullest service possible and administer all functions of government in a business-like method and economical manner.

And on this day, the first day of the year 1947, we assemble here to inaugurate a new government with sincere appreciation of that renewed faith and confidence.

We assemble here with full realization of the responsibilities of government.

We assemble, at the dawn of this new year, with complete knowledge of the great task that is before us.

I say there is a great task before us. I say this advisedly.

The wise administration of any government is always difficult.

Since 1935 these Democratic Administrations have labored long hours and lived through critical periods in the political and governmental history of our City.

That the efforts of these Regular Democratic Administrations have met with success is evidenced by the condition of your Government today.

I believe it is not amiss to make comparisons at this time, so that you may fully understand the problems confronting you as Councilmen for the year 1947.

In 1935, when these Democratic Administrations assumed the duties of office they found a government in bankruptcy.

We were confronted with a net debt of \$576,333.42 plus \$288,331.07 of unpaid bills. The audit of the three years preceding 1935 made by Auditors of the State Government, at our request, clearly shows the condition of bankruptcy that existed at that time.

The chaotic financial condition of that period is clearly understood when we realize that that government had not been able to exist for the four months preceding January 7, 1935; at that time, no bank or financial institution would loan money to the government of Biddeford; therefore, no bill had been paid, no salary or wages could be paid. And none had been paid for four months preceding the inauguration of these Democratic Administrations.

That situation does not exist today.

Today the City debt is practically non-existent.

Today all wages, salaries, bills, State and County taxes are paid as they become due.

The credit of the City of Biddeford is A-1.

The City is in the soundest financial position in the history of Biddeford. Today we face the future with confidence.

Today the citizens of Biddeford have faith and confidence in their representatives in Government.

But the year 1947 presents to us another critical era in governmental affairs. 1947 will be a most difficult year in the administration of City affairs. The cost of government is increasing.

The Nation and all its political sub-divisions have not yet emerged from the period of reconversion which necessarily follows all wars.

The Country is still beset by the great problems of peace, not only between nations, but between labor and capital.

The high standard of living in America necessarily brings about demand by employees for higher wages.

Naturally these situations present to administrators greater difficulties in the administration of government.

First and foremost of these several problems is that of

FINANCES

A government, like the largest corporation, and the smallest business as well as homes, must have money to exist.

In government that money is derived from the citizens through

TAXATION

The greatest portion of the income or revenue in the City of Biddeford comes from taxes on Real Estate, including that of the small homes of our citizens.

Since 1937 your government has reduced taxes year by year. Where the citizens were paying \$56.00 on \$1,000.00 valuation in 1937, today they are paying \$39.00 on \$1,000.00 valuation. I feel that these Democratic Administrations have been good administrators of the people's government and good directors of the corporation known as the City of Biddeford. These reductions on the homes of our fellow citizens have been made, without interruption, for the past nine years.

You gentlemen have read in newspapers where cities and towns all around us are increasing taxes. That condition does not only prevail in Maine but outside of Maine. That reflects the condition of governments today.

In Biddeford we have reduced taxes.

These tax reductions have been made not at the detriment of the citizens of Biddeford, and when I say citizens, I do not mean just real estate taxpayers but I mean every man, woman and child in Biddeford. I am speaking of the physical aspects of our City. I speak of the welfare of every one of the inhabitants of Biddeford. I speak of the safety of the residents of our City. I speak of the education of our children and our youth and I speak of the permanent improvements of our City.

No one in Biddeford has suffered during this period of tax reduction; no function in departments has been impaired. The development of Biddeford has continued and in spite of these reductions, by careful planning, we have been able to save enough money yearly so that at the end of every year there remained in the treasury a substantial cash balance.

The tax rate of our City today is the lowest in twenty years.

With the ever increasing cost of government, it is clear that the closest of economy must be exercised in order to maintain the tax rate at its present low level.

BONDS AND SINKING FUND

We must continue our policy of paying bonds as they become due. In 1947 there are becoming due bonds amounting to \$16,000.00. And again an appropriation of \$10,000.00 must be made for deposit in the Sinking Fund so that in 1949 the \$200,000.00 in bonds becoming due might be paid in full. The Bonded Indebtedness of the City is the lowest in many years.

Bonds Outstanding on November 30, 1946, amount to \$281,000.00.

The amount in the Sinking Fund is \$141,895.98; that money, invested in Federal Savings Bonds and savings accounts, earns interest yearly.

The actual bonded indebtedness of the City *today* is \$139,104.02.

DEPARTMENTAL ACTIVITIES

EDUCATION

I believe that peace can be achieved ; I believe that understanding between Nations and our neighbors and our fellow men lies in education. With that in mind this government is always striving to give to the people of Biddeford the best educational system possible within the means allowed by the revenue derived from taxpayers.

The educational system of our City is two-fold ; it consists of our schools ; it consists of a collateral institution : The McArthur Library. This two-fold system provides for the education of our children and our youth ; it provides for the education and entertainment of our adult population.

The teachers in our schools, the educators who are in charge of reference work in the school system and public library are, fortunately, eminently qualified to discharge the task assigned to them.

The educational system of our City provides a good education as is evidenced by the men and women throughout the world who were educated in the schools of Biddeford, and who today are successes in various activities of life.

We must provide in the field of education greater opportunities for the children and youth of our City.

HEALTH AND WELFARE

The Welfare Department, under the supervision of Overseers of the Poor, composed of the Mayor and the City Council, closely supervises the health and well-being of the citizens. Under these Administrations no unfortunate has ever or will ever suffer.

The conditions of the time are reflected by the expenses of the Welfare Department. The expenses of that Department are already becoming greater. Whereas in 1945, the expense for Mothers' Aid or Aid to Dependent Children was \$6,248.83, it is now \$9,941.67.

Under the Welfare Department comes the upkeep of children who have been committed to the State and today the expenses for these children are \$10,158.94.

Gentlemen of the Council you are faced with a serious problem in that department. Expenses are rising daily. That department commands your utmost attention.

The Homestead is in very good condition.

SAFETY DEPARTMENTS

The lives and property of the citizens are safeguarded day and night by the Police and Fire Departments. The personnel of these two departments is experienced and competent to deal with any occurrence that might endanger the safety of this community. The men of these two departments are subject to call to duty at all times. The low fire loss in Biddeford today is due to the vigilance of our firemen in eliminating fire hazards and their knowledge of fire fighting which reduces to a minimum damage to property in the event of fire. Law and order is being maintained in this City by competent police officers. The alertness of these officers has resulted not only in the solution of all law violations, but law violations have been kept at a minimum.

STREETS AND HIGHWAYS

The policy of permanent street construction has been further pursued during the fiscal year just concluded. Bacon Street, Crescent Street, a portion of South Street have been permanently reconstructed at a cost of \$52,493.85. Since the inauguration of the program of permanent street construction we have spent \$215,192.50.

We must continue this program. The money expended to rebuild these streets is well worth while as anyone can see and also results in a substantial savings of the taxpayers money in maintenance.

This last year Goodwin's Mills Road, River Road, Wadlin Road were also rebuilt. Sidewalks have been built or repaired and curbs installed on Bacon, Crescent, South, Ray, Granite, Prospect and Birch Streets. There are approximately 143 miles of streets and roads in Biddeford. Proper maintenance of these streets and roads is a difficult task. Sewerage system has been kept in good condition and new sewers have been built on Leon, West and Mt. Pleasant Streets.

The activities of that department are ever increasing and naturally the expenses for that department are also becoming greater.

MEMORIAL TO VETERANS

Although this is not a department of the City Government, it is a project created by this Government, and it should be so; governments must ever be cognizant of the boys and girls of our City who have served their Nation in wars. And this Government, in appreciation to the youth of our City who were called to the defense of our Flag, has taken the initiative in the establishment of a memorial to all citizens who served their Country in all wars.

This Memorial Field is in the stage of infancy. There is money invested to provide for this Memorial.

But you and I do not believe and I know that the citizens of Biddeford do not want this money wasted.

Regardless of the criticism levelled at it by irresponsible individuals, the Memorial Field Commission, composed of businessmen and serious-minded citizens, will not expend any of this money donated by our local corporations and patriotic citizens until it is assured that full value can be derived for the money expended, and proper material can be obtained for that worthy project.

The Memorial Field Commission is non-partisan. This Commission is charged with the duties of creating a Memorial to the Veterans of all Wars, and whoever attempts to make

this Memorial a political issue shows he has no respect for Veterans nor for the citizenry of Biddeford. In due time this Memorial will stand as a tribute to all Veterans.

POST-WAR PLANNING COMMITTEE

Biddeford's Post-War Planning Committee has been working for the past several months with the Pepperell Manufacturing Company. The concrete result of these efforts is the bringing to Biddeford of an additional unit of the Pepperell, which will materially enlarge its operations locally.

The Pepperell Manufacturing Company is establishing this new unit in one of its large buildings formerly occupied for storage purposes, and consists of several thousand feet of floor space. The manufacture of a fabric of an entirely different material than any now manufactured in Biddeford will be in operation within a few months.

This plant will give employment to several hundred additional employees, and since the finished goods will represent a field of manufactured materials new to Biddeford, the operation will make Biddeford less a one-industry community, but rather will give additional diversification to its products. This development is, therefore, the most noteworthy improvement in the City's economy for many years.

The securing of this new industry for Biddeford is a concrete example of the beneficial results of close co-operation between the City of Biddeford, the City's industries, and the civic organizations, such as the Chamber of Commerce, in all of which the Biddeford Post-War Planning Committee had a dominant role.

At the threshold of this year that may impose crucial tests of the forces of peace, let our acts be tempered with tolerance; an absolute freedom from bigotry. Let our decisions be tempered with fairness, sagacity and honesty.

With every desire to be helpful I have sincerely endeavored to present to you in a manner that may aid you in your im-

portant duties, the paramount issues that will demand your attention.

Let us meet our problems resolutely with the hope of Divine guidance, and the determination to act unreservedly for the benefit of our City and the welfare of all its people.

Let me extend to you, and all of our citizens, my sincere wish for a Happy New Year.

January 1, 1947.

AUDITOR'S REPORT

December 31, 1947.

MAYOR LOUIS B. LAUSIER AND MEMBERS OF THE CITY COUNCIL,
BIDDEFORD, MAINE:

Gentlemen:

In accordance with Chapter 16, Section 3, of the Revised Statutes of 1944 and your Council Order dated October 6, 1947, the records of the City of Biddeford have been audited by Auditors M. W. Bragdon and G. C. Lewis for the period December 1, 1946, to November 29, 1947, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the City appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report impartially present the financial position of the City and the result of its operations for the period designated.

Recommendations have been made which we believe to be worthy of consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB/k

COMMENTS

Re: Audit of Accounts—City of Biddeford

December 1, 1946, to November 29, 1947

In the audit of the accounts of the City of Biddeford for the municipal year ended November 29, 1947, the records of the City Council, the Assessors, and the Clerk were reviewed, and such detailed examination was made of the accounts of the Treasurer, Collector, and Clerk as was deemed necessary.

All recorded receipts were traced to bank accounts, and all expenditures were found properly authorized and supported by vouchers on file.

While the tax rate was held at the same level as in the previous year, the revenue was not sufficient to meet increased expenditures caused by the forest fires, increased wages, and street improvements.

The Net Deficit was increased by over \$57,000 during the 1947 fiscal year, which increase was caused principally by overdrafts in the various appropriation accounts. For the detail of these overdrafts, attention is called to Exhibit D.

Cash

The general operating cash on hand and on demand deposit at the close of the year amounted to \$95,361.72. The cash on hand was deposited December 2 and confirmation of this deposit was obtained from the depository bank.

A few of the outstanding checks, covering forest fire expenditures, were being held up pending further investigation.

Accounts Receivable

As monies due from the State of Maine are not received until after the books are closed, it is necessary to estimate the amounts in order that the various departments may receive proper credits.

Accounts due from others have been reviewed and appear to be collectible.

Taxes Receivable

Approximately 94.8% of the current year's tax commitment had been accounted for at November 29. This commitment was compared with the valuation records of the Assessors and found in agreement. Collections were checked and the outstanding taxes tabulated.

It has previously been recommended that the City Council give authority to write off uncollected poll and personal taxes prior to 1935. This would not mean any form of abatement, but would eliminate the necessity of listing such taxes as an asset.

Tax Liens and Deeds

A complete examination was made of the new liens covering unpaid real estate taxes for the 1946 year, and a test check was made of prior liens and deeds. Payments received during the year amounted to \$4,527.34.

Curbing Assessments

Large expenditures were made for street and sidewalk improvements on Granite Street. As a result, assessments for curbing were levied against property owners by authority given in the Revised City Charter, Section 25 and 26, and the Revised City Ordinances, Chapter 28. In many instances, owners have signed agreements assuring payment of the assessment, while others have refused to sign.

Assessments have been set up as due from the property owners and a reserve considered adequate to care for possible litigation expenses was established.

Sinking Fund

Under the terms of the bond issue of 1929, an amount of

\$10,000 was to be set aside annually as a Sinking Fund to assure full payment of this bond issue on maturity. For the first few years, this Sinking Fund was not satisfactorily maintained. Since 1935, however, annual appropriations have been made and invested, and all income has been added to the Fund. At November 29, 1947, this Sinking Fund amounted to \$154,504.81, thus the Fund, plus the usual appropriation of \$10,000, will not be sufficient to meet the bond issue of \$200,000 maturing in 1949.

Deferred Charges—Parking Meters

During the summer months, parking meters were installed on the principal business streets of the City, on a trial basis. As the payment for these meters is to be made from income, the unpaid balance at the close of the year has been set up as a Deferred Charge offsetting the Contract Payable. This Deferred Charge will be reduced as payments are made out of income on the contract.

Accounts Payable

This account represents contributions for Teachers' Retirement that had not been remitted at the time the books were closed, State Tax and Highway Patrol due the State, and the County Tax still unpaid.

Contract Payable

The contract for parking meters, previously referred to, is payable in monthly instalments to the Michaels Bronze Art Company of Covington, Kentucky. At November 29, 1947, the balance due amounted to \$18,227.53.

Interest on Bonds—Not Presented for Payment

All but two coupons of \$22.50 each had been presented and paid at the close of the year. These coupons were numbers 12 and 13 on the bond issue of 1929, due September, 1947.

Bonds Payable

Bonds in the amount of \$265,000 were outstanding on November 29, 1947. These bonds represented three issues, the last of which matures in 1952.

Deferred Revenue

Unused parking meter fees in the amount of \$4,205.99 have been carried forward to the new fiscal year. This amount represented approximately 40% of the fees collected since the installation of the meters.

It would seem advisable for the City Council to make a ruling as to whether these fees are to be transferred to the General Fund at the close of each year, or are to be retained until a definite disposition is voted by the Council.

Net Deficit

By order of the City Council, transfers were made from this account and the Contingent account to various departments to cover the cost of wage increases. In addition to these transfers, large overdrafts due to forest fires and street improvements caused an increase of over \$57,000 in the Net Deficit of the City. Exhibit E reflects in detail the contributing factors to this large increase.

Trust Funds

Bank deposits representing trust fund investments were checked in detail and all income and withdrawals of income were reviewed. No new funds were received during the year.

General

While a detailed examination was not made of all financial transactions, a thorough test check was conducted in each department.

Taxes, tax liens and deeds remaining unpaid were tabulated

and detailed lists are on file with the State Department of Audit at Augusta, Maine.

Fidelity bonds covering the Treasurer and Tax Collector, approved by the City Solicitor, were in the custody of the City Clerk. These two officials are the only ones bonded by the City.

A review was made of the records of the Committee on a Memorial to the War Veterans of Biddeford. Considerable progress was made on the Memorial Field during the year, with resultant heavy expenditures. An analysis of receipts and disbursements is shown on Exhibit F, together with a detail of present investments.

The accounts and records were found to have been well kept and in good condition.



EXHIBIT A

COMPARATIVE BALANCE SHEET

Assets

GENERAL FUND

November 29, 1947 November 30, 1946

Cash:

On hand and in bank ...	\$ 95,361.72	\$174,512.01
Petty cash	150.00	150.00
	————— \$ 95,511.72 —————	\$174,662.01

Accounts receivable (Sch.

A-1)	45,144.08	34,456.66
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Taxes receivable (Sch.

A-2)	180,190.29	172,644.09
------------	------------	------------

Less: Reserve for losses	137,425.40	134,956.78
--------------------------	------------	------------

	————— 42,764.89 —————	37,687.31
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Tax liens (Sch. A-3)	35,918.78	35,864.06
----------------------------	-----------	-----------

Less: Reserve for losses	8,979.70	8,966.02
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	————— 26,939.08 —————	26,898.04
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Tax deeds (Sch. A-4)	8,365.17	8,767.63
----------------------------	----------	----------

Less: Reserve for losses	8,365.17	8,767.63
--------------------------	----------	----------

	————— 0.00 —————	0.00
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Curbing assessments (Sch.

A-5)	5,842.84	
------------	----------	--

Less: Reserve for losses	2,921.42	
--------------------------	----------	--

	————— 2,921.42	
--	----------------	--

Sinking fund (Sch. A-6)	154,504.81	141,895.98
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Deferred charge:

Parking meters	18,227.53	
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Total—General fund	\$386,013.53	\$415,600.00
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Liabilities

	November 29, 1947	November 30, 1946
Accounts payable (Sch. A-7)	\$137,536.14	\$131,776.38
Contract payable (Sch. A-8)	18,227.53	
Interest on bonds—not presented for payment (Sch. A-9)	45.00	
Bonds payable (Sch. A-10)	265,000.00	281,000.00
Total liabilities	\$420,808.67	\$412,776.38
Deferred revenue:		
Parking meter fees	4,205.99	
DEFICIT		
Appropriated surplus (Ex. D)	\$31,549.19	\$15,861.32
Net deficit (Ex. E)	70,550.32	13,037.70
	<u>39,001.13</u>	<u>2,823.62</u>
Total—General fund	\$386,013.53	\$415,600.00

TRUST FUNDS**Assets**

	November 29, 1947	November 30, 1946
Time deposits (Sch. A-11)	\$19,068.71	\$19,012.21
Total—Trust funds	\$19,068.71	\$19,012.21

Liabilities

	November 29, 1947	November 30, 1946
Principals (Sch. A-11)	\$17,997.79	\$17,997.79
Unexpended income (Sch. A-11)	1,070.92	1,014.42
Total—Trust funds	\$19,068.71	\$19,012.21

EXHIBIT B

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended November 29, 1947

Cash balance—December 1, 1946		\$174,512.01
Add—Cash receipts:		
Taxes receivable:		
Current year	\$565,957.27	
Prior years	22,100.63	
Total taxes receivable		\$588,057.90
Tax liens		4,527.34
Tax deeds		402.46
Excise taxes		29,982.90
Departmental (Sch. B-1)		69,094.67
Other receipts:		
Accounts receivable	31,646.50	
Withholding tax	19,272.40	
Teachers' retirement pensions	2,974.49	
Sale of properties	2,600.00	
Tax deeds not listed	93.78	
Supplemental taxes not committed	195.80	
Parking meter fees	11,600.48	
Total other receipts		68,383.45
Total cash receipts		760,448.72
Total available		934,960.73
Deduct—Cash disbursements:		
Departmental (Ex. D)	\$678,599.35	
Withholding tax	20,750.47	
Teachers' retirement pensions	2,704.28	
State tax—1946	108,919.48	
County tax—1946	19,459.21	
Accounts payable	1,094.90	
Parking meter expense	7,394.49	
Excise tax expense	605.88	
Tax refunds	70.95	
Total cash disbursements		839,599.01
Cash balance — November 29, 1947 (Ex. A)		\$95,361.72

EXHIBIT C

1947 VALUATION, ASSESSMENT AND COLLECTION**Year Ended November 29, 1947**

	Real Estate	Personal Estate	Total
Valuation:			
Resident	\$ 9,045,303.01	\$ 904,459.30	\$ 9,949,762.31
Non-resident	3,908,019.66	1,576,150.00	5,484,169.66
Total	\$12,953,322.67	\$2,480,609.30	\$15,433,931.97
Assessment:			
Valuation x rate—\$15,433,931.97 x .039		\$601,923.35	
5,745 polls at \$3.00		17,235.00	
Gain in computation52	
Tax commitment		\$619,158.87	
Supplemental taxes		1,831.90	
Total assessment charged to collector			\$620,990.77
Collection and credits:			
Cash collections		\$565,957.27	
Abatements—Pepperell Mfg. Company		22,574.57	
Abatements—General		161.43	
Total collection and credits			588,693.27
1947 taxes receivable (Sch. A-2):			
Real estate		\$23,711.18	
Personal		1,290.32	
Poll		7,296.00	
			\$32,297.50

Computation of Assessment

Tax commitment (as above)	\$619,158.87
Requirements:	
Appropriations	\$480,246.22
State tax	110,593.13
County tax	24,756.18
Total requirements (Ex. D)	615,595.53
Overlay—Transferred to net deficit (Ex. E)	\$3,563.34

INSERT EXHIBIT D

EXHIBIT E

ANALYSIS OF CHANGE IN NET DEFICIT

Year Ended November 29, 1947

Net deficit—December 1, 1946		\$13,037.70
Adjustments affecting prior years:		
Credits:		
Sale of properties and equipment:		
Schoolhouse No. 10	\$ 500.00	
George Piper property	400.00	
Staples and Finard property	800.00	
Roberts Street property	750.00	
Street sweeper	350.00	
	<hr/>	\$ 2,800.00
Payment of tax deeds not listed as assets		93.78
Total credits		<hr/> 2,893.78
Charge:		
Adjustment of reserve accounts	2,150.98	
	<hr/>	
Net adjustments		742.80
		<hr/>
Adjusted net deficit		12,294.90
Increase:		
Appropriation balances:		
Overdrafts (Exhibit D)	108,069.71	
Unexpended (Exhibit D)	15,958.77	
	<hr/>	92,110.94
Transfer to departments for wage increases		6,350.00
	<hr/>	
Total increase		98,460.94
Decrease:		
Appropriation for debt reduction	16,000.00	
Appropriation for sinking fund	10,000.00	
Sinking fund income	2,608.83	
Overlay (Exhibit C)	3,563.34	
Supplemental taxes	3,656.33	
Excise tax over-applied	4,377.02	
	<hr/>	
Total decrease		40,205.52
	<hr/>	
Net increase		58,255.42
		<hr/>
Net deficit—November 29, 1947 (Exhibit A)		\$70,550.32

EXHIBIT F

**COMMITTEE ON A MEMORIAL TO THE WAR
VETERANS OF BIDDEFORD**

Year Ended November 29, 1947

**STATEMENT OF INCOME, LOSS ON BONDS,
AND EXPENDITURES**

Memorial fund—December 1, 1946		\$64,039.54
Add:		
Income:		
Interest on investments—Bonds	\$ 487.46	
Interest on investments—Bank deposits	201.57	
		<hr/> 689.03
		<hr/> 64,728.57
Deduct:		
Loss on sale of bonds:		
U. S. Savings Bonds, Series G, listed at	35,000.00	
Received at sale, June, 1947	33,365.00	
		<hr/> 1,635.00
Total available		<hr/> 63,093.57
Expenditures:		
Aberthaw Company—contruction work	44,783.12	
Equipment	513.29	
Wages	392.65*	
Material and supplies	77.53	
Insurance	172.25	
Telephone	123.29	
Printing, postage and office expense	41.91	
Water and lights	15.46	
Safe deposit box	6.00	
		<hr/> 46,125.50
Total expenditures		<hr/> 46,125.50
Balance of Memorial Fund—November 29, 1947		\$16,968.07

* Tax deductions of \$33.30 due U. S. Government.

FUND INVESTMENTS

Savings deposits:

Biddeford Savings Bank—Book No. 38915	\$5,000.00
Pepperell Trust Company—Book No. 22576	5,196.97

Checking account:

Pepperell Trust Company	6,771.10
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Memorial fund investments—November 29,
1947

\$16,968.07

SCHEDULE A-1

ACCOUNTS RECEIVABLE

November 29, 1947

Due from State:

Schools:

School fund	\$29,653.39
Industrial education	500.00
Home economics	500.00
Evening schools	385.73
Physical education	600.00
	\$31,639.12

State aid road construction	6,766.86
Forest fires	5,987.22
Railroad and telegraph tax	271.81
Paupers	86.58

Total due from State \$44,751.59

Due from others:

City of Lewiston:

Poor, 1947	39.49
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City of Portland:

Poor, 1947	17.00
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Town of Madawaska:

Poor, 1947	45.00
Poor, 1946	40.00
	85.00

American Legion:

Balance due on purchase of school- house No. 10	200.00
----------------------------------------------------------	--------

City clerk:		
Licenses	5.00	
Electrical inspector:		
Licenses	46.00	
	<hr/>	51.00
Total due from others		392.49
		<hr/>
Total		\$45,144.08

SCHEDULE A-2

STATEMENT OF CHANGES IN TAXES RECEIVABLE**Year Ended November 29, 1947**

	Total	Current Year	Prior Years
Taxes receivable—			
December 1, 1946	\$172,644.09		\$172,644.09
Add:			
Taxes levied	619,158.87	\$619,158.87	
Supplemental taxes	3,501.48	1,831.90	1,669.58
Refunds	30.00		30.00
	<hr/>	<hr/>	<hr/>
Total additions	622,690.35	620,990.77	1,699.58
	<hr/>	<hr/>	<hr/>
Total	795,334.44	620,990.77	174,343.67
	<hr/>	<hr/>	<hr/>
Deduct:			
Collections	588,057.90	565,957.27	22,100.63
Abatements	22,891.00	22,736.00	155.00
Transfer to tax liens (Sch. A-3)	4,195.25		4,195.25
	<hr/>	<hr/>	<hr/>
Total deductions	615,144.15	588,693.27	26,450.88
	<hr/>	<hr/>	<hr/>
Taxes receivable—			
November 29, 1947 (Ex. A)	\$180,190.29	\$32,297.50	\$147,892.79

SUMMARY OF TAXES BY YEARS

Year	Balance 12-1-46	New Taxes	Collections	Abatements	Tax Liens	Balance 11-29-47	Real Estate	Personal	Poll	Poll and Personal
1947,		\$620,990.77	\$565,957.27	\$22,736.00		\$ 32,297.50	\$23,711.18	\$ 1,290.32	\$ 7,296.00	
1946,	\$ 27,899.58	1,666.58	21,588.34	152.00	\$4,195.25	3,630.57		1,023.57	2,607.00	
1945,	3,069.10	6.00	169.00			2,906.10		416.10	2,490.00	
1944,	2,667.00	3.00	66.00			2,604.00		303.00	2,301.00	
1943,	2,727.69		42.00			2,685.69		462.69	2,223.00	
1942,	2,619.01	3.00	47.25	3.00		2,571.76		270.76	2,301.00	
1941,	2,756.56	3.00	24.00			2,735.56		416.56	2,319.00	
1940,	3,179.05	3.00	21.00			3,161.05		701.05	2,460.00	
1939,	3,258.24	3.00	30.24			3,231.00		798.00	2,433.00	
1938,	4,547.59	3.00	37.66			4,512.93		1,539.93	2,973.00	
1937,	3,796.11	3.00	15.00			3,784.11		1,309.11	2,475.00	
1936,	3,890.59	3.00	32.17			3,861.42		1,620.42	2,241.00	
1935,	4,424.00	3.00	27.97			4,399.03		2,116.03	2,283.00	
1934 and prior,	107,809.57					107,809.57				\$107,809.57
	\$172,644.09	\$622,690.35	\$588,057.90	\$22,891.00	\$4,195.25	\$180,190.29	\$23,711.18	\$12,267.54	\$36,402.00	\$107,809.57

SCHEDULE A-3

STATEMENT OF CHANGES IN TAX LIENS

Year Ended November 29, 1947

Tax liens—November 29, 1947	\$35,864.06
Add—Tax liens acquired:	
Transferred from taxes receivable (Sch. A-2)	\$4,195.25
Costs	216.60
Interest	241.35
	<hr/>
Total additions	4,653.20
	<hr/>
Total	40,517.26
Deduct:	
Payments received	4,527.34
Adjustments allowed	71.14
	<hr/>
Total deductions	4,598.48
	<hr/>
Tax liens—November 29, 1947	\$35,918.78

SUMMARY OF TAX LIENS BY YEARS

Year	Uncollected 12-1-46	New Liens	Adjustments		Uncollected 11-29-47
			Collected	by City Council	
1946		\$4,653.20	\$ 899.26	\$40.52	\$ 3,713.42
1945	\$ 2,144.30		413.87	30.62	1,699.81
1944	2,770.08		242.57		2,527.51
1943	3,919.75		330.71		3,589.04
1942	3,804.79		291.81		3,512.98
1941	4,632.28		479.09		4,153.19
1940	3,874.37		461.49		3,412.88
1939	3,255.70		475.01		2,780.69
1938	2,653.09		196.63		2,456.46
1937	2,779.63		222.98		2,556.65
1936	2,559.69		173.39		2,386.30
1935	1,992.99		170.06		1,822.93
1934	1,477.39		170.47		1,306.92
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$35,864.06	\$4,653.20	\$4,527.34	\$71.14	\$35,918.78

SCHEDULE A-4

STATEMENT OF CHANGES IN TAX DEEDS**Year Ended November 29, 1947**

Tax deeds—December 1, 1946	\$8,767.63
Deduct:	
Payments received	402.46
	<hr/>
Tax deeds—November 29, 1947	\$8,365.17

SUMMARY OF TAX DEEDS BY YEARS

Year	Uncollected 12-1-46	Collected	Uncollected 11-29-47
1933	\$ 878.66	\$ 53.05	\$ 825.61
1932	1,236.60	119.62	1,116.98
1931	1,754.79		1,754.79
1930	1,023.69	37.56	986.13
1929	829.85		829.85
1928	1,112.36		1,112.36
1927	741.08	26.87	714.21
1926	436.57	92.03	344.54
1925	301.69	73.33	228.36
1924	244.26		244.26
1923	208.08		208.08
	<hr/>	<hr/>	<hr/>
	\$8,767.63	\$402.46	\$8,365.17

SCHEDULE A-5

CURBING ASSESSMENTS**November 29, 1947**

Signed agreement to pay :	Owner of	
Defond, Joseph G.	49 Granite St.	\$126.63
Remillard, Alphonse	105 Granite St.	76.00
Levesque, Henry	73 Granite St.	66.13
Dickerson, John	43 Granite St.	60.38
Talbot, Albertine	65 Granite St.	115.13
Bouthillette, Joseph A.	173 Granite St.	141.63
Rossignol, Raoul	183 Granite St.	83.25
Gove, Ruby B.	39 Granite St.	189.79
Gregoire, John	3 Granite St.	102.00
Fillion, Joseph	171 Granite St.	68.63
Gadbois, Aldeus	157 Granite St.	93.00
Dubois, Wilfrid	27 Granite St.	58.13
Courtois, Joseph	47 Granite St.	55.25
Goulet, Fortunat	170 Granite St.	152.75
Lambert, Calixte	179 Granite St.	197.00
Lavalliere, Arthur	55 Granite St.	126.00
Simard, D. C.	101 Granite St.	79.25
Schrum, Harry	166 Granite St.	133.50
Carrier, Edmond	45 Granite St.	59.13
Yates, William A.	49-55 Granite St.	87.88
Murphy, Edward and Frances	29-35 Granite St.	261.25
McIntyre, Ferdinand E.	Corner Granite St. and Atlantic Av.	79.75
		<hr/> \$2,412.46
Not signed agreement to pay :		
Sylvestre, William O.	111 Granite St.	200.13
Machado, Manuel	161 Granite St.	182.12
Poisson, Willie	69 Granite St.	93.75
Amnotte, Paul	13 Granite St.	296.50
Staples, Lulu A.	Corner Granite St. and West St.	721.50
Mackell, Leo	17 Granite St.	159.00
Goodwin, Florence A.	146 Granite St.	556.75
Caddigan, Thomas	77 Granite St.	887.50
Pelletier, Victor	103 Granite St.	10.63
Robie, Leah	174 Granite St.	322.50
		<hr/> 3,430.38
Total		<hr/> \$5,842.84

SCHEDULE A-6

BOARD OF SINKING FUND COMMISSIONERS
ANALYSIS OF SINKING FUND

November 29, 1947

Year	Appropriation	Interest Earned	Yearly Total
1935	\$ 10,000.00	\$ 175.38	\$ 10,175.38
1936	10,000.00	453.60	10,453.60
1937	10,000.00	724.06	10,724.06
1938	10,000.00	990.97	10,990.97
1939	10,000.00	1,285.09	11,285.09
1940	10,000.00	1,245.31	11,245.31
1941	10,000.00	1,471.33	11,471.33
1942	10,000.00	1,300.04	11,300.04
1943	10,000.00	1,329.17	11,329.17
1944	10,000.00	294.52	10,294.52
1945	10,000.00	962.02	10,962.02
1946	20,000.00	1,664.49	21,664.49
1947	10,000.00	2,608.83	12,608.83
	<hr/> \$140,000.00	<hr/> \$14,504.81	<hr/> \$154,504.81*

***STATEMENT OF SINKING FUND INVESTMENTS**

Securities	Maturity Value	Cost at 74%	Present Value
U. S. Defense Bonds, Series F, maturing in 12 years: Dated October, 1943:			
13 \$10,000 Bonds, No. X155925- 37F	\$130,000.00	\$ 96,200.00	\$100,880.00
1 \$1,000 Bond, No. M799718F	1,000.00	740.00	776.00
Dated June, 1944:			
13 \$1,000 Bonds, No. M915937- 49F	13,000.00	9,620.00	9,880.00
Dated June, 1945:			
3 \$5,000 Bonds, No. V237934-5- 6F	15,000.00	11,100.00	11,235.00
	<hr/> \$159,000.00	<hr/> \$117,660.00	<hr/> \$122,771.00
Time deposits:			
Pepperell Trust Company, Book No. 15557			31,733.81
Total investments (Ex. A)			<hr/> \$154,504.81

SCHEDULE A-7

ACCOUNTS PAYABLE**November 29, 1947**

Teachers' retirement contributions	\$ 1,094.93
State tax	110,593.13
County tax	24,756.18
Highway patrol	1,091.90
Total	\$137,536.14

SCHEDULE A-8

CONTRACT PAYABLE

The Michaels Bronze Art Company, Covington, Kentucky:

Contract for parking meters. Payable monthly on a basis of 60% of fees collected.

Balance due—November 29, 1947 \$18,227.53

SCHEDULE A-9

INTEREST ON BONDS—NOT PRESENTED FOR PAYMENT

Funding Bonds of 1929, Coupon No. 12 due September, 1947	\$22.50
Funding Bonds of 1929, Coupon No. 13 due September, 1947	22.50
	\$45.00

SCHEDULE A-10

STATEMENT OF BONDS PAYABLE**November 29, 1947**

	Rate of Interest	Date of Issue	Maturity	Issued	Amount
Funding bonds ...	4½%	1929	1949	\$200,000.00	\$200,000.00*
Funding bonds ...	3¾%	1937	\$11,000.00		
			annually	165,000.00	55,000.00
Refunding bonds	2 %	1939	5,000.00		
			annually	50,000.00	10,000.00
Total (Exhibit A)					\$265,000.00**

*Sinking Fund invested applicable to above, \$154,504.81.

	Total	Funding 4½'s — 1929 Issue	Funding 3¾'s — 1937 Issue	Refunding 2's — 1939 Issue
**Bond redemption requirements:				
Principal:				
Year 1948	\$ 16,000.00		\$11,000.00	\$ 5,000.00
Year 1949	216,000.00	\$200,000.00	11,000.00	5,000.00
Year 1950	11,000.00		11,000.00	
Year 1951	11,000.00		11,000.00	
Year 1952	11,000.00		11,000.00	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$265,000.00	\$200,000.00	\$55,000.00	\$10,000.00
Interest:				
Year 1948	\$11,006.25	\$ 9,000.00	\$1,856.25	\$150.00
Year 1949	10,493.75	9,000.00	1,443.75	50.00
Year 1950	1,031.25		1,031.25	
Year 1951	618.75		618.75	
Year 1952	206.25		206.25	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$23,356.25	\$18,000.00	\$5,156.25	\$200.00

SCHEDULE A-11

STATEMENT OF TRUST FUNDS

November 29, 1947

	Principal of Funds	Unexpended Income	Total	Invested Time Deposit
Cemetery perpetual care ..	\$14,846.00	\$ 634.13	\$15,480.13	\$15,480.13
Poor	1,761.89	469.38	2,231.27	2,231.27
Ministerial	1,389.90	32.59	1,357.31	1,357.31
	<hr/>	<hr/>	<hr/>	<hr/>
Total (Ex. A)	\$17,997.79	\$1,070.92	\$19,068.71	\$19,068.71

STATEMENT OF TRUST FUND OPERATIONS

Year Ended November 29, 1947

No.	Cemetery	Perpetual Care	Cemetery Lot Number	Original Fund	Balance of Income 12-1-46	INTEREST		Balance of Income 11-29-47	I N V E S T E D		Book Number
						Earned	Withdrawn		Bank		
1	Charles Beaumont		36W	\$ 100.00		\$ 1.00	\$ 1.00		Pepperell Trust		1136
2	J. E. Brooks		216W	200.00		2.00	2.00		Pepperell Trust		2052
3	Jeremiah Bunker		BP	500.00	\$ 180.73	10.24		\$ 190.97	Biddeford Savings		10308
4	Ellen E. Burnham		487W	50.00	.07	.75	.75	.07	Biddeford Savings		12286
5	Emiline Burnham		164W	200.00	13.19	3.21	3.21	13.19	Biddeford Savings		2801
6	Horace Clark		243W	75.00		1.12	1.12		Biddeford Savings		5874
9	Elizabeth Cole		319W	150.00	31.51	2.73	2.73	31.51	Biddeford Savings		8779
10	Celanise Crochiere		St. J	50.00*	69.58	1.79		71.37	Biddeford Savings		11917
11	Celanise Crochiere		St. J	50.00	69.58	1.79		71.37	Biddeford Savings		11916
12	George B. Curtis		121W	100.00		1.50	1.50		Biddeford Savings		14731
13	Sarah J. Curtis		861W	125.00	.57	1.89	1.89	.57	Biddeford Savings		5595
14	Amanda Davis		143W	200.00		2.00	2.00		Pepperell Trust		6180
15	Annie M. Dustin		618W	50.00	.01	.76	.76	.01	Biddeford Savings		7832
16	Emmons Fund		518W	100.00		1.50	1.50		Biddeford Savings		14000
17	Mary A. Farewell Ellis		8G	100.00	3.45	1.52	3.45	1.52	Biddeford Savings		1121
18	William M. T. Flanders		622W	100.00		1.00	1.00		Pepperell Trust		1843
19	William J. Graves		842W	100.00		1.00	1.00		Pepperell Trust		8735
20	Sophia Harvey		89W	150.00		1.50	1.50		Pepperell Trust		8736
21	Elizabeth P. Haines		158-9W	200.00		2.00	2.00		Pepperell Trust		7231
22	Cynthia J. Haynes		114W	100.00		1.50	1.50		Biddeford Savings		12592
23	Ann R. Hamilton		270G	100.00	3.48	1.52	3.48	1.52	Biddeford Savings		13633
24	Eben Hill		160W	100.00		1.00	1.00		Pepperell Trust		9331
25	Albert O. Hill		870W	200.00		2.00	2.00		Pepperell Trust		9160
26	Thomas G. Hill		407W	100.00		1.00	1.00		Pepperell Trust		6816

27	Jennie M. Johnson	598W	100.00	1.50	1.50	Biddeford Savings	5695
28	Mary Joy	668W	100.00	1.50	1.50	Biddeford Savings	11179
29	Benjamin A. Kenison	14W	150.00	2.81	37.00	Biddeford Savings	1654
30	Alveretta Littlefield	11W	100.00	1.50	1.50	Biddeford Savings	13800
31	Jack Fund (Lunt Heirs)	152W	150.00	2.94	45.99	Biddeford Savings	9512
32	William Mason	320W	100.00	1.50	1.50	Biddeford Savings	5986
34	Christina Murphy	856W	50.00	.50	.50	Pepperell Trust	3812
35	Betsey Murray	557W	296.00	4.46	4.46	Biddeford Savings	10203
36	Mary McWhirter	529W	100.00	1.50	1.50	Biddeford Savings	10449
37	Leavitt-Patrick	546W	100.00	1.00	1.00	Pepperell Trust	8297
38	Charles Ricker	532W	100.00	1.50	1.50	Biddeford Savings	10454
39	Julia Ricker	541W	75.00	1.12	1.12	Biddeford Savings	12083
40	Charles Smith	392W	100.00	1.50	1.50	Biddeford Savings	13360
41	Hannah Smith	317W	100.00	1.50	1.50	Biddeford Savings	9487
42	Mary A. Smith	262-64W	500.00	9.55	134.19	Biddeford Savings	5875
43	Thomas D. Suhr	221G	100.00	1.52	1.52	Biddeford Savings	1827
44	Hannibal D. Taylor	DMR	50.00	.50	.50	Pepperell Trust	1355
45	Goodrich and Wilson	23W	100.00	1.00	1.00	Pepperell Trust	8195
46	Jane F. Webster	60W	150.00	2.47	2.47	Biddeford Savings	2460
47	Abraham Kay	490W	100.00	1.50	1.50	Biddeford Savings	20591
48	Jotham W. Benson	108G	100.00	1.52	3.45	Biddeford Savings	20690
49	Ida M. Witham	30W	150.00	.01	.01	York County Savings	31114
50	Lizzie Hutchins	124-5W	100.00	1.00	1.00	Pepperell Trust	10932
51	J. S. Hill	111W	150.00	2.26	2.26	York County Savings	31229
52	George H. Stone	777W	100.00	1.50	1.50	York County Savings	31250
53	John B. Bonser	130W	100.00	1.50	1.50	York County Savings	31357
54	Mabel G. Chellis	829W	150.00	.01	.01	York County Savings	31691
55	Georgia A. Warren	460W	200.00	.01	.01	York County Savings	31695
56	George A. Anthoine	260W	150.00	.01	.01	York County Savings	31900
57	Charles and Augustus Smith	382W	100.00	1.50	1.50	York County Savings	31903
58	William Elliott	524W	150.00	2.26	.01	York County Savings	31940
59	Edwin H. and Minetta A. Dennett	269W	100.00	1.50	1.50	York County Savings	32604

No.	Cemetery	Perpetual Care	Cemetery Lot Number	Original Fund	Balance of Income 12-1-46	INTEREST		Balance of Income 11-29-47	I N V E S T E D	
						Earned	Withdrawn		Bank	Book Number
60	Lois A. Drew Strout		211W	200.00	.01	3.01	3.01	.01	York County Savings	32097
61	W. W. Center		830W	150.00	.01	2.26	2.26	.01	York County Savings	32450
62	Clarence E. Huff		221W	100.00		1.50	1.50		York County Savings	32775
63	Mary A. Thompson		885W	200.00	.03	3.01	3.01	.03	Biddeford Savings	25076
64	Nellie M. Haley		836W	100.00	.01	1.50	1.50	.01	Biddeford Savings	25291
65	Mary A. Day		446W	300.00	.11	4.52	4.52	.11	Biddeford Savings	25310
66	Charles Staples		434W	100.00		1.50	1.50		York County Savings	33894
67	Oren Foss		555W	100.00		1.50	1.50		York County Savings	33801
68	Anna D. Clark		472W	500.00	.02	7.52	7.52	.02	York County Savings	34118
69	J. F. P. Waterhouse		103W	100.00		1.50	1.50		York County Savings	34349
70	Catherine Weymouth		538W	50.00	.02	.68	.68	.02	Biddeford Savings	26605
71	D. O. Goldthwaite		102W	200.00	.03	3.01	3.01	.03	Biddeford Savings	26750
72	John S. Fogg		171W	200.00	.03	3.01	3.01	.03	Biddeford Savings	26953
73	Mary Haines		193G	125.00	4.30	1.91	4.30	1.91	Biddeford Savings	27174
74	Flora M. Kay		490W	100.00		1.50	1.50		York County Savings	34672
75	Henrietta Smith		196W	200.00	.01	3.01	3.01	.01	York County Savings	34621
76	Orindia F. Odall		249W	200.00	.01	3.01	3.01	.01	York County Savings	35446
77	Nellie Tarbox		55W	100.00	.01	1.50	1.50	.01	Biddeford Savings	27355
78	Alice F. Gilpatrick		332W	200.00		2.00	2.00		Pepperell Trust	15869
79	Adelbert E. Parker		387W	100.00		1.00	1.00		Pepperell Trust	17416
80	Daniel Robie		874W	200.00		2.00	2.00		Pepperell Trust	17470
81	Wallace H. Rich and Mary E. Hussey		943W	100.00		1.00	1.00		Pepperell Trust	17520
82	Elizabeth Smith		851W	150.00		1.50	1.50		Pepperell Trust	18425
83	Aaron C. Nason		48W	300.00		3.00	3.00		Pepperell Trust	18157
84	Clara Emerson		845W	75.00		.74	.74		Pepperell Trust	18424
85	M. J. Leavitt and George Olsen		864W	100.00		1.00	1.00		Pepperell Trust	18864
86	Lillian V. Gilpin		132W	250.00		2.50	2.50		Pepperell Trust	18863
87	George F. Hooper, Jr.		332W	200.00		2.00	2.00		Pepperell Trust	20485
88	William F. Hussey		970W	300.00		3.00	3.00		Pepperell Trust	21264

89	Michael J. Moran	250-St. M	200.00	9.92	2.09	12.01	Pepperell Trust	21356
90	Eleanor Thorpe	683W	100.00		1.00		Pepperell Trust	21638
91	James P. Stevens	523W	250.00		2.50		Pepperell Trust	22213
92	Emma C. Gooch	17W	300.00		3.00		Pepperell Trust	22323
93	Harriett Morrill	683W	100.00		1.00		Pepperell Trust	22322
94	Harriet Agnes Small	259W	250.00		2.50		Pepperell Trust	22451
95	Jacob Hale	97W	125.00	.12	1.24	.12	Pepperell Trust	23715
96	Simson Marston	213W	200.00	.08	2.00	.08	Pepperell Trust	23800
97	Lucretia M. Small	762W	200.00	.08	2.00	.08	Pepperell Trust	23801
98	Ernest H. Foss	169W	200.00	.33	2.00	.33	Pepperell Trust	24380
99	John Fred Goldthwaite	776W	300.00	2.50	3.03	2.50	Pepperell Trust	24513
100	William Baker	151W	250.00	.42	2.50	.42	Pepperell Trust	25283
<hr/>								
			14,846.00	628.36	200.57	194.80		
<hr/>								
<i>Poor Funds:</i>								
7	Cleaves Poor Fund ..		1,300.46	398.06	25.57	423.63	Biddeford Savings	5455
8	Cleaves Fund		461.43	40.72	5.03	45.75	Pepperell Trust	1151
<hr/>								
			1,761.89	438.78	30.60	469.38		
<hr/>								
<i>Ministerial:</i>								
33	Ministerial Fund		1,389.90	52.72	20.13	32.59	Biddeford Savings	8059
<hr/>								
	Total funds		\$17,997.79	\$1,014.42	\$251.30	\$1,070.92		

* Fund to build fence around lot, so original fund as well as interest may be used.

SCHEDULE B-1

STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ended November 29, 1947

	From State	Other Sources	Total
General government:			
Salaries:			
Payroll refunds		\$ 13.56	
City building:			
Rentals		12,060.00	
Refund on insurance		46.45	
Election expense:			
Payroll refunds		22.00	
General expense:			
Licenses		1,333.00	
Rental of airport		286.18	
Costs on tax liens and deeds		66.00	
Copies of City Charter and ordi- nances		7.50	
Public notice of hearings		33.33	
Claim settlement		15.00	
Total general government		\$13,883.02	\$13,883.02
Protection:			
Fire department:			
Town of North Kennebunkport		\$ 200.00	
Sale of supplies		71.23	
Payroll refunds		5.85	
Police department:			
County of York—Court fees		1,198.88	
Services—Police officers		11.11	
8 gallons paints		18.00	
Claim settlement		19.20	
Parking meter violations:			
Fines collected		1,469.15	
Total protection		\$ 2,993.42	\$ 2,993.42
Health and sanitation:			
Sewers and drains:			
Sewer permits		\$ 1,550.00	\$ 1,550.00
Highways and bridges:			
Highway district No. 4:			
Gasoline and services to other de- partments		\$ 2,332.34	
Services and material to others		216.20	
Rental of equipment		92.00	
Refund on parts		8.20	
Payroll refund		1.05	
Snow removal:			
Reimbursement	\$ 950.39		
Total highways and bridges	\$ 950.39	\$ 2,649.79	\$ 3,600.18

Charities and corrections:

Welfare department:

Reimbursements:

Local cases	\$ 1,553.30
State cases	\$ 3,876.20 850.00
Out of town cases	786.16
Payroll refunds	246.74

Homestead:

U. S. government—Board	508.63
Land rental	50.00
From welfare department	196.57

Insane:

Reimbursements	55.00
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Total charities and corrections ..	\$ 3,876.20	\$ 4,246.40	\$ 8,122.60
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Education:

Schools:

Tuition:

Town of North Kennebunkport ..	\$ 737.88
Town of Dayton	450.00
Ernest A. Tarbox	125.00

State:

School fund over estimate	\$ 88.07
Manual training	500.00
Home economics	500.00
Evening schools	392.70
Trust fund income	60.00
Sale of supplies	56.18
Payroll refunds	165.60

Vocational education:

Pepperell Manufacturing Company	2,736.00
Saco-Lowell Company	8,169.17
State of Maine	6,479.44

Biddeford High School Athletic Assn.:

Deposits with City treasurer	13,641.19
Returned check	5.00

Total education	\$ 7,960.21	\$26,146.02	\$34,106.23
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Library:

State stipend	\$ 200.00	\$ 200.00
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Unclassified:

Contingent:

Returned checks	\$ 179.50
Claim settlement (Jariz)	120.00
Small claims court	6.75

Rent of land:

Ski tow	30.00
To Snodgrass Company	100.00

Rent of schoolhouse:

St. Joseph's Church	1,000.00
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Dog license expense:

Licenses	19.30
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Bank stock tax:

State of Maine	\$ 1,946.94
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Total unclassified	\$ 1,946.94	\$ 1,455.55	\$ 3,402.49
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Cemeteries :

Woodland—Sale of lots	\$ 210.00	\$ 210.00
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Interest :

General :

Interest on taxes, tax liens and deeds	\$ 831.93
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On trust funds :

Interest on time deposits	194.80
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Total interest	\$ 1,026.73	\$ 1,026.73
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Total departmental cash receipts

(Ex. B)	\$14,933.74	\$54,160.93	\$69,094.67
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SCHOOL ACCOUNTS

Year Ended November 29, 1947

	Balance 12-1-46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disbursements	Carried Forward
Teachers' salaries	\$ 7,677.59	\$45,000.00	\$1,285.61	\$29,087.57	\$ 83,050.77	\$ 68,682.48	\$14,368.29
Janitor service		9,500.00		200.00	9,700.00	9,240.32	459.68
Conveyance	1,155.34	15,000.00		2,546.32	18,701.66	17,857.84	843.82
Fuel	646.36	7,000.00			7,646.36	3,365.23	4,281.13
Textbooks		600.00	.59		600.59	594.90	5.69
Reference and library books	160.37				160.37	119.32	41.05
Supplies	638.54	2,000.00	331.53		2,970.07	2,875.69	94.38
Repairs	3,923.77	3,000.00			923.77	3,727.53	4,651.30
Salary of Superintendent	418.66	2,975.00			3,393.66	3,123.66	270.00
Census	594.02				594.02	525.57	68.45
Medical inspection	344.58				344.58	48.01	296.57
Apparatus and equipment	205.14				205.14	38.08	167.06
Physical education	1,211.60	2,000.00		600.00	3,811.60	2,656.50	1,155.10
Insurance	114.95	1,400.00			1,514.95	1,405.95	109.00
Manual training	134.24	900.00	500.00	500.00	2,034.24	1,328.22	706.02
Home economics	124.97	900.00	500.00	500.00	2,024.97	1,644.48	380.49
Office expense	150.00			119.50	269.50	269.50	
Miscellaneous	22.25		5.00		27.25	22.00	5.25
Flags	78.29	75.00			153.29		153.29
Evening schools	273.03		392.70	385.73	1,051.46	611.27	440.19
Trust fund income—Cousens fund	45.00		60.00		105.00	60.00	45.00
	<u>\$10,071.16</u>	<u>\$90,350.00</u>	<u>\$3,075.43</u>	<u>\$33,939.12</u>	<u>\$137,435.71</u>	<u>\$118,196.55</u>	<u>\$19,239.16</u>

TAX COLLECTOR'S REPORT

TO THE HONORABLE MAYOR AND CITY COUNCIL:

I herewith submit my report for the fiscal year ending
November 30, 1947, as required by the City Charter.

1947 Taxes

Commitment:

Real estate:

Resident	\$352,767.31
Non-resident	152,412.79
Supplemental	770.25
<hr/>	
Total	\$505,950.35

Personal:

Resident	35,273.92
Non-resident	61,469.85
Supplemental	824.65
<hr/>	
Total	97,568.42

Polls	\$17,235.00
Supplemental	237.00
<hr/>	
Total	17,472.00

Total committed to me	\$620,990.77
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CREDITS

Real estate:

Cash collections	\$470,812.95
Abatement, Pepperell	11,287.29
Abatements, general	138.93
Uncollected, November 30, 1947	23,711.18
<hr/>	
Total	\$505,950.35

Personal:

Cash collections	\$84,971.32
Abatement, Pepperell	11,287.28
Abatements, general	19.50
Uncollected, November 30, 1947	1,290.32

Total	97,568.42
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Polls:

Cash collections	\$10,173.00
Abatements	3.00
Uncollected, November 30, 1947	7,296.00

Total	17,472.00
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Total accounted for	\$620,990.77
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SUMMARY

Commitment	\$620,990.77
Cash collections	\$565,957.27
Abatements	22,736.00
Uncollected, November 30, 1947	32,297.50
	<u>\$620,990.77</u>

EXCISE TAX

Collected and remitted to treasurer	\$29,982.90
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1946 Taxes

REAL ESTATE TAXES

Uncollected, November 30, 1946	\$19,740.82
Supplemental tax	172.58
Refund	30.00
	<u>\$19,943.40</u>
Cash collections	\$15,656.15
Abatements	92.00
Tax liens	4,195.25
	<u>\$19,943.40</u>
Total	\$19,943.40

PERSONAL

Uncollected, November 30, 1946		\$1,546.76
Cash collections	\$ 523.19	
Uncollected, November 30, 1947	1,023.57	
Total		\$1,546.76

POLLS

Uncollected, November 30, 1946	\$6,612.00	
Supplemental	1,464.00	
		\$8,076.00
Cash collections	\$5,409.00	
Abatements	60.00	
Uncollected, November 30, 1947	2,607.00	
Total		\$8,076.00

1945 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$441.10	\$2,628.00
Supplemental		6.00
Total	\$441.10	\$2,634.00
Cash collections	\$ 25.00	\$ 144.00
Uncollected, November 30, 1947	416.10	2,490.00
Total	\$441.10	\$2,634.00

1944 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$303.00	\$2,364.00
Supplemental		3.00
Total	\$303.00	\$2,367.00

Cash collections		\$ 66.00
Uncollected, November 30, 1947	303.00	2,301.00
Total	\$303.00	\$2,367.00

1943 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$462.69	\$2,265.00
Cash collections		\$ 42.00
Uncollected, November 30, 1947	\$462.69	2,223.00
Total	\$462.69	\$2,265.00

1942 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$291.01	\$2,328.00
Supplemental tax		3.00
Total	\$291.01	\$2,331.00
Cash collections	\$ 20.25	\$ 27.00
Abatement		3.00
Uncollected, November 30, 1947	270.76	2,301.00
Total	\$291.01	\$2,331.00

1941 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$416.56	\$2,340.00
Supplemental tax		3.00
Total	\$416.56	\$2,343.00
Cash collections		\$ 24.00
Uncollected, November 30, 1947	\$416.56	2,319.00
Total	\$416.56	\$2,343.00

1940 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$701.05	\$2,478.00
Supplemental tax		3.00
<hr/>		
Total	\$701.05	\$2,481.00
Cash collections		\$ 21.00
Uncollected, November 30, 1947	\$701.05	2,460.00
<hr/>		
Total	\$701.05	\$2,481.00

1939 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$804.24	\$2,454.00
Supplemental tax		3.00
<hr/>		
Total	\$804.24	\$2,457.00
Cash collections	\$ 6.24	\$ 24.00
Uncollected, November 30, 1947	798.00	2,433.00
<hr/>		
Total	\$804.24	\$2,457.00

1938 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$1,556.59	\$2,991.00
Supplemental tax		3.00
<hr/>		
Total	\$1,556.59	\$2,994.00
Cash collections	\$ 16.66	\$ 21.00
Uncollected, November 30, 1947	1,539.93	2,973.00
<hr/>		
Total	\$1,556.59	\$2,994.00

1937 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$1,309.11	\$2,487.00
Supplemental tax		3.00
Total	\$1,309.11	\$2,490.00
Cash collections		\$ 15.00
Uncollected, November 30, 1947	\$1,309.11	2,475.00
Total	\$1,309.11	\$2,490.00

1936 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$1,637.59	\$2,253.00
Supplemental tax		3.00
Total	\$1,637.59	\$2,256.00
Cash collections	\$ 17.17	\$ 15.00
Uncollected, November 30, 1947	1,620.42	2,241.00
Total	\$1,637.59	\$2,256.00

1935 Taxes

	Personal	Polls
Uncollected, November 30, 1946	\$2,132.00	\$2,292.00
Supplemental tax		3.00
Total	\$2,132.00	\$2,295.00
Cash collections	\$ 15.97	\$ 12.00
Uncollected, November 30, 1947	2,116.03	2,283.00
Total	\$2,132.00	\$2,295.00

Respectfully submitted,

SAUL GAGNE,

Tax Collector.

ASSESSORS' REPORT

1947 ABATEMENTS

Real estate:

Pepperell Manufacturing Company\$11,287.29

General 138.93

Personal property:

Pepperell Manufacturing Company 11,287.28

General 19.50

Poll tax 3.00

Total\$22,736.00THOMAS H. SIMPSON, *Chairman,*

JOSEPH MARTIN,

HENRY BOISVERT,

Board of Assessors.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY
COUNCIL, BIDDEFORD, MAINE.

Gentlemen:

I, herewith, submit the annual report of the Biddeford School Department for the fiscal year ending November 30, 1947.

Junior High School

The most important change during the past year was the establishment of the Junior High School in the Senior High School building. This move has proved to be highly successful.

The High School building furnishes ample accommodations for both Junior and Senior High Schools, thus providing economy in the use of the physical plant.

The Senior High School program has not been disturbed, but in fact, will be improved by the resulting correlation with the Junior High School program.

The Junior High School now has the advantages of (1) a unified group (previously grades seven and eight were housed in different buildings), (2) better classrooms, (3) gymnasium facilities, (4) assembly hall, and (5) correlated program with Senior High School.

By removing grades seven and eight from the elementary buildings, we have eliminated over-crowding and provided primary and middle grade units of a more homogeneous nature.

The reaction of teachers, pupils and parents to this forward step in educational organization, has been gratifying. Much credit for the success of the plan is due to the excellent work of the Junior High School staff.

Teachers

Readjustments of and additions to the teaching staff have improved the quality of instruction. All teachers are accredited by the State Department of Education, and are either teachers of experience or recent four year graduates of Teachers' Colleges. The teacher supply has improved in recent months and little difficulty is experienced in locating replacements. The turnover of teachers in Biddeford has been no greater than the average for the State and has been less than in many communities.

The Board of Education increased all teachers' salaries under \$2,000, beginning in September. In November 10% more was added (those receiving between \$2,000 and \$3,000 were increased 5% and those over \$3,000 were increased 3%).

The new State Employees' Retirement System, adopted at the last session of the Legislature, has greatly improved the status of teachers in the matter of retirement.

Physical Plant

By transferring the Junior High School pupils to the High School we were able to close the Birch Street School. The No. 1 School, located on the River Road, was also closed.

Necessary repairs were made in all buildings during the summer. Toilets at the High School and Emery School were renovated and painted. Considerable classroom painting was done at the High School. Outside doors on all buildings were painted and put in good order, including the installation of new fire panic bars, allowing for immediate exit through all doors. A program providing for gradual installation of oil burners in all buildings, might well be considered.

Elementary Education

With the establishment of six year (and sub-primary) elementary units, a better correlated program of elementary education will eventually result.

This year heavy teaching loads were reduced. Where classes have been as large as 45 pupils in former years, this year the largest grade class is 32, and the average of all classes is 26. Better instruction results.

Last year committees of teachers, after conference discussions, presented preliminary reports and recommendations on courses of study and textbooks, which are now under consideration.

A standard testing survey of results in the elementary schools was conducted during the summer term of 1947. An examination of the record shows that there has been a good level of achievement in the basic subjects. (Actual statistics indicating achievement of classes and individuals are on file in the Superintendent's office.)

Secondary Education

The Senior High School program is operated in the traditional manner. The greatest need is an adequate system of student accounting, personal conference, and examination which will aid pupils to locate their aptitudes and thereby afford more intelligent selection of courses. Such a program would familiarize pupils more fully with vocational opportunities, in order that more intelligent selection of post-high school education or employment may be made.

Secondary education, during the next few years, must revamp its program rather than continue a program based largely on college entrance. Secondary schools must provide education for all the children adjusted to meet their individual needs for pre-vocational training and for the complex citizenship of the modern world.

I recommend, as opportunities arise for replacements in the faculty at the Senior High School, that more men teachers be procured with high standards of training and experience.

Miscellaneous

The State Law indicates that children may enter the sub-primary grade if they have reached age five on or before October 15, following the date of entrance. Children may enter grade one if they have reached age six on or before December 31, following the date of entrance.

Transportation facilities have been greatly improved by the purchase of four new buses of the latest design. A fifth bus has been entirely renovated with a new chassis. Because there are five buses in operation this year (four buses were operated last year), overcrowding has been eliminated.

The School Patrol has rendered important service in guarding crosswalks. As a result no accidents have been reported.

We have employed special teachers of penmanship, music, physical education, manual training and household arts. All departments have made progress. I wish to call attention to the fact that we have employed, this year, a Director of Physical Education for girls. This program has been outstandingly successful. More favorable comments have come from pupils and parents than from any other activity.

Building Project

Again, I wish to call attention to the project of a new elementary building. Although at present we are not over-crowded, all information available indicates that there will be a considerable increase in the number of school children during the next decade. With that end in mind, the building program that has already been under consideration, should have continued study. It appears that the building need, when such need becomes acute, will be for a primary unit of approximately twelve classrooms, devoted to grades S-1-2. This building should be designed for specialized primary education, to include all the proper facilities, such as clinic and cafeteria.

I wish to express to the Mayor, City Officials, Board of Education, school personnel, pupils and parents my sincere appreciation for the co-operation which I have received.

Respectfully submitted,

PAUL LARRABEE,
Superintendent.

November 30, 1947.

SCHOOL CALENDAR—1947-1948**Biddeford Public Schools**

FALL TERM:

(15 wks.)

Schools open

Tuesday, September 9

Holidays:

Columbus Day

Monday, October (12), 13

State Teacher's Convention

Thurs.-Fri., November 13-14

Thanksgiving Recess

Thurs.-Fri., November 27-28

Schools close

Friday, December 19

Vacation 2 Weeks

WINTER TERM: First Half:

(7 wks.)

Schools open

Monday, January 5

Schools close

Friday, February 20

Vacation 1 Week

WINTER TERM: Second Half:

(7 wks.)

Schools open

Monday, March 1

Schools close

Friday, April 16

Vacation 1 Week

SPRING TERM:

(8 wks.)

Schools open

Monday, April 26

Holidays:

Memorial Day

Monday, May (30), 31

Schools close

Friday, June 18

SCHOOL REGISTRATION

October 1, 1947

	Emery School	Washington Street	Wentworth Street	Bradbury Street	District No. 8	High School	Junior High	Total, 1947	Total, 1946	Total, 1945	Total, 1944	Total, 1943
Sub-Primary	63	27	32	6				128	119	104	128	129
I	32	20	14	12	4			82	72	71	68	73
II	25	20	12	5	3			65	67	56	65	62
III	38	26			4			68	82	64	69	88
IV	40	28			1			69	73	70	79	87
V	59	25			1			85	75	90	85	90
VI	57	26						83	96	85	85	97
VII							106	106	72	82	89	94
VIII							63	63	75	72	74	87
Freshmen						90		90	110	102	114	102
Sophomores						87		87	64	82	71	73
Juniors						56		56	63	64	58	78
Seniors						57		57	63	52	53	52
Total	314	145	53	49	19	290	169	1039	1031	994	1038	1112

Number of tuition pupils in Biddeford High School 9

Number of Biddeford children (7-21) in school (public and private) as of April 1, 1947 4208

DEPARTMENT OF EDUCATION Biddeford, Maine

Financial Statement for December 1, 1946, to November 30, 1947

	Entry Credit	City Approp.	Credits	Total Credits	Entry Debit	Debits	Total Charges	Unexpended	Overdraft
Teachers' salary	\$ 7,677.59	\$45,000.00	\$30,373.18	\$ 83,050.77		\$ 68,682.48	\$ 68,682.48	\$14,368.29	
Janitor service		9,500.00	200.00	9,700.00		9,240.32	9,240.32	459.68	
Conveyance—Public		4,500.00	2,546.32	7,046.32		7,046.32	7,046.32		
Conveyance—Parochial	1,155.34	10,500.00		11,655.34		10,811.52	10,811.52	843.82	
Fuel	646.36	7,000.00		7,646.36		3,365.23	3,365.23	4,281.13	
Textbooks		600.00	.59	600.59		594.90	594.90	5.69	
Reference and library books	160.37			160.37		119.32	119.32	41.05	
Supplies	638.54	2,000.00	331.53	2,970.07		2,875.69	2,875.69	94.38	
Repairs		3,000.00		3,000.00	\$3,923.77	3,727.53	7,651.30		\$4,651.30
Superintendence	418.66	2,975.00		3,393.66		3,123.66	3,123.66	270.00	
Census	594.02			594.02		525.57	525.57	68.45	
Medical inspection	344.58			344.58		48.01	48.01	296.57	
Apparatus and equipment	205.14			205.14		38.08	38.08	167.06	
Physical education	1,211.60	2,000.00	600.00	3,811.60		2,656.50	2,656.50	1,155.10	
Insurance	114.95	1,400.00		1,514.95		1,405.95	1,405.95	109.00	
Manual training	134.24	900.00	1,000.00	2,034.24		1,328.22	1,328.22	706.02	
Home economics	124.97	900.00	1,000.00	2,024.97		1,644.48	1,644.48	380.49	
Office expense	150.00		119.50	269.50		269.50	269.50		
Miscellaneous	22.25		5.00	27.25		22.00	22.00	5.25	
Flags	78.29	75.00		153.29				153.29	
Evening school	273.03		778.43	1,051.46		611.27	611.27	440.19	
Total	\$13,949.93	\$90,350.00	\$36,954.55	\$141,254.48	\$3,923.77	\$118,136.55	\$122,060.32	\$23,845.46	\$4,651.30
Saco Lowell				13,324.61		13,324.61	13,324.61		
Pepperell				4,060.00		4,060.00	4,060.00		
Athletics	5,790.16		13,646.19	19,436.35		7,126.32	7,126.32	12,310.03	
Cousens fund	45.00		60.00	105.00		60.00	60.00	45.00	
Vocational		5.00		5.00				5.00	
Grand total	\$19,785.09	\$90,355.00	\$50,660.74	\$178,185.44	\$3,923.77	\$142,707.48	\$146,631.25	\$36,205.49	\$4,651.30

SCHOOL DEPARTMENT DIRECTORY

Administration:

Paul Larrabee	Superintendent of Schools
Lucille M. Demers	Secretary to Superintendent
Jeanne C. Pare	Office Assistant

Senior High School:

Charles E. Taylor	Principal
Germaine Bergeron	Dean of Girls, French
Ruth E. Bailey	Typewriting
Conrad G. Coady	Chemistry, Biology
Marjorie S. Coady	Mathematics, Latin
Elizabeth M. Fleming	Civics
Pauline D. Fournier	English
Willard R. Gillette	Mathematics, Physics
Helen R. Higgins	English, History
Warner M. Keaney	General Science, Coach
Harriet M. Sheehan	English
Anne Spring	Bookkeeping
Lois E. Stinson	Shorthand, Arithmetic

Junior High School:

Charles E. Taylor	Principal
Ruby R. Gove	Vice Principal, Grade 8a
Arline Marcille	Grade 8b
Sebina H. Regina	Grade 8c
Catherine G. Neilon	Grade 7a
Bertha R. Caldwell	Grade 7b
Roberta D. Green	Grade 7c

Emery School:

Hugh S. Caldwell	Principal
Clarice W. Hodgkins	Grade 6a
Mary D. Stevens	Grade 6b
Elizabeth E. Morrison	Grade 5a
Minerva Wilensky	Grade 5b
Mary E. Kunz	Grade 4a
Elizabeth E. Cole	Grades 4b-3b
Althea H. Foresman	Grade 3a
Louise C. Flanagan	Grade 2
Gertrude M. Dolliff	Grade 1
Bernice D. Emmons	S.-P. a
Frances Worcester	S.-P. b

Washington Street School:

Corrinne M. Reny	Acting Principal, Grade 1
Gladys D. Sawyer	Grade 6
Elizabeth B. Hoyt	Grade 5
Eva Grenier	Grade 4
Mary M. White	Grade 3
Elizabeth A. Leavitt	Grade 2

Wentworth Street School:

Elizabeth G. Seidel	Principal, Grade S.-P.
Alice P. Sullivan	Grades 1-2

Bradbury Street School:

Rose H. O'Sullivan Principal, Grade S.-P.
 Ruth H. Dearborn Grades 1-2

District No. 8:

Florence E. Cocroft

Special Teachers:

Hazel M. Brown Music
 Hugh S. Caldwell Manual Training
 William L. Rinehart Penmanship
 Dorothy B. Simonton Home Economics
 Millicent R. Swaffield Physical Director for Girls
 Stephen F. White Physical Director for Boys

DIRECTORY OF SPECIAL SCHOOLS

Vocational Training School—Saco-Lowell Shops. Director, Austin Alden.

Instructors: Charles E. Boyce, Frederick I. Ptucha, Thomas R. Lee.

Vocational Training School—Pepperell Manufacturing Company.
 Director, Maurice C. E. Roux.

Instructors: J. Harmon Strait, Lionel Drouin, Louis Anastasoff, Omer Martel, Edwin Perreault, Fortunat Goulet, Albert Nolette, Conde T. Frechette, James Johnson, Lucien Huot, Adelard Arcand, Emile R. Boisvert, Henry J. Vaillancourt, Arthur L. Nicol, Roland M. Collard, John Clark, Frank N. Purdy, Albert R. Dudley, Aime Dubois, Donald C. Roberts, Roland M. Hevey, Carlton Landry.

Night School—Americanization Classes. Principal Emma Gagne.

Assistant: Eva Grenier.

NO SCHOOL SIGNAL

Twelve on the fire alarm at 7 A. M. indicates no school in the elementary schools in the morning. Twelve on the fire alarm at 11.30 A. M. indicates no school in the elementary schools in the afternoon.

The "no school" signal will also be announced over radio station WCSH.

The "no school" signal does not apply to the High School.

BIDDEFORD HIGH SCHOOL GRADUATION

June 13, 1947

Mayor Louis B. Lausier presented diplomas as follows :

Robert Arthur Allard	Jeannette Zelda Kaplan
Robert Lawrence Amnotte	Gabrielle Mary Kerry
Lillian Marie Baker	Martin Rufus Kingsbury
Jacqueline Madeleine Beauchemin	Roger Joseph Labbe
Theda Jean Boston	Maurice Wilfred Lariviere
Roland Joseph Cartier	Shyrlee Gladys Leazer
Jasper Duncan Cochrane	Constance Claire LeMire
Gerald Maurice Cordeau	Francis Phillip LeProhon
Ernestine Mary Couillard	Shirley Ann McMahon
Margaret Patricia Descoteaux	Lois Lorraine Macomber
Violet Madeleine Desmarais	Renette Marie Masse
Arnold Roger Donahue	Vito Michael Mininni, Jr.
Ruth Doris Emery	William Francis Minnihan
Joseph Edward Foran	Irene Marion Morin
Annette Henriette Fortier	Patrick David Murphy
Rene Edgar Fredette	Norman Francis Murphy
Mary Ann Gallagher	Richard Francis Murphy
Charles William Garnache	Catherine Nanos
Madeleine Gloria Garon	Joseph Andrew Padhaisky
Eugene Victor Gendron	Lorraine Lucienne Picher
Katherine Gillis	Lorraine Rita Poissant
Norman Turner Goldthwait	Theresa Celia Provencher
Raynald Leo Goulet	Irving Jacob Remar
Lorraine Theresa Guertin	Harry Saperia
Theresa Elizabeth Harriman	Robert Frederick Scott
Virginia June Harris	Lorraine Jacqueline Sevigny
William Robert Heffernan	John Walter Sheehan
Virginia Louise Hooper	Eugene Francis Sullivan
Laura Frances Hussey	Robert David Tarpy
Mildred Estelle Hussey	Juliette Lillian Vallee

Awards

Board of Education Medal	Katherine Gillis
Rensselaer Alumni Medal	Robert David Tarpy
Fremont Club Prize	Robert Frederick Scott
Saco-Biddeford Business and Professional Women's Club	Katherine Gillis
American Legion School Award	Gerald Maurice Cordeau
American Legion School Award	Irene Marion Morin
D. A. R. Good Citizenship	Katherine Gillis
Alumni Scholarships	Katherine Gillis
Alumni Scholarships	Irene M. Morin
Joseph E. Brooks Fund	Robert Tarpy
Mary J. Crowley Fund	Irving Jacob Remar

FRANKLIN BURTON COUSENS MEMORIAL SPEAKING CONTEST

January 13, 1947

First Prize for Girls	Irene Marion Morin
First Prize for Boys	Robert David Tarpy
Second Prize (Boy or Girl)	Marion Osher

BOARD OF EDUCATION MEETINGS

The regular meetings of the Board of Education are held the first Tuesday of each month (except July and August) in the School Department Office at 8.00 P. M.

EMERY SCHOOL GRADUATION

June 12, 1947

Mayor Louis B. Lausier presented diplomas as follows:

Lawrence Croft Adams	Mary Karvonides
Robert Gordon Adams	Patricia Joan Lahey
Marie Theresa Agnew	Mary Frances Laverriere
Paul Joseph Agnew	Ivan C. Lavigne
Charles Antonakos	James Roland Lowell
Lucille Florence Belisle	Doris M. Marcotte
Harvey Wayne Buzzell	Patricia Ann Michelson
Muriel Buzzell	Nancy Ann Minnehan
Nancy Lee Calderwood	Fernande T. Morin
Ellen May Campobasso	Kathryn Dorothy Mouzas
Carol E. Center	Claire Joan Mullen
Beverly M. Clarke	George Samuel Nemet
John Paul Cowgill	Donald Laurier Petit
Robert Lee Cressey	Charles Eastman Pillsbury
George Alfred Currier, Jr.	Merle Albert Romprey
Arthur R. Dow	Catherine Doris Sevigny
Nancy Rose Dubuc	Rosemary Louise Silver
Donal G. Ellington	Charles Ferguson Small, Jr.
Daniel Farrington	Gerald Averill Sneider
Edward Lowell Foss	Gerald Snow
Luke Anthony Franco	June H. Souza
Joyce Lorraine Frates	Richard Spitz, Jr.
Edward Francis Gaulin	Carolyn Esther Stevens
Dorothy Marlene Genthner	J. Donald Tarbox
Barbara Ann Gerry	Dorothy May Tardif
Dorothy Z. Goodrich	Robert Eugene Thimble
Alice May Hansen	Charlotte Vera Tibbetts
Rita Marion Hanson	Harold Richard Tibbetts
Leslie Everett Hicks	Kathleen Marie Underwood
Phylip Edward Hill	Beverly Arlene Weinstein
Richard Loring Hill	June Irene Whitten
Elizabeth Kathleen Hooper	Maurice Albert Wilkinson, Jr.
Richard Harold Howard	Russell Carlton Wood
Lillian B. Hussey	Doris Elizabeth Young
Alvin Carleton Hutchins	Carl Zuk
Rene Jazar	

Awards

Board of Education Medal	Lorraine Frates
Washington Street School Award	Marie Theresa Agnew
Alvan Gove Award	Charles Antonakos

**B. H. S. ALUMNI FIELD ASSOCIATION RECEIPTS
AND EXPENDITURES**

February 1, 1948

	1947	Total
Voluntary contributions		\$17,767.26
Rentals:		
City of Biddeford	\$1,000.00	4,146.33
Pepperell Mfg. Co.		250.00
Drum and Bugle Corps		40.00
Squando Tribe, Red Men		10.00
Snow Shoe Club		5.00
St. Andre's Club (paid by L. B. Lausier)		250.00
Boosters Club	250.00	250.00
Bleacher admissions		650.84
Interest	3.77	5.77
Total	\$1,253.77	\$23,375.20
Capital expenditures:		
Land		\$10,000.00
Grading		2,497.24
Fence		4,131.00
Bleachers		1,463.27
Lights	\$7,224.27	
Less notes on above .. 6,000.00	1,224.27	1,224.27
Total capital expenditures	\$1,224.27	\$19,315.78
Operating expenditures:		
Interest paid		\$ 3,334.50
Miscellaneous	116.19	549.29
Total operating expenditures \$	116.19	\$ 3,883.79
Cash balance (loss for 1947)	86.69	175.63
Total	\$1,253.77	\$23,375.20

**B. H. S. ALUMNI FIELD ASSOCIATION ASSETS
AND LIABILITIES**

February 1, 1948

Assets

Property at cost:

Land	\$10,000.00
Grading	2,497.24
Fence	4,131.00
Bleachers	1,463.27
Lights	7,224.27

Total property	\$25,315.78
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Cash on hand	175.63
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\$25,491.41

Liabilities

Notes payable:

Twomey Electric Co.	\$ 3,000.00
Alfred L. Waterhouse (no interest)	3,000.00
Net worth	19,491.41

\$25,491.41

REPORT OF LIBRARIAN, 1947

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY
COUNCIL OF BIDDEFORD:

The recent sharp advances in prices and costs has had its effect in the book world as well as elsewhere. The library's book buying is done carefully, and from a background of wide experience in book markets and channels. As a result the library for the last decade has consistently bought on a better business basis than ever before in its 84-year history. But even with this special knowledge and care, the mounting pressure of general inflation has made the library's average cost per book purchased rise from \$1.14 to \$1.61 in 1947. That advance of 41 per cent is, however, still less than the general advance in book prices over the same period.

An interesting illustration of conditions is given by the situation in French books. In normal times books imported from France could be bought in paper covers for about \$1.00. Since the library has to rebind such books in substantial cloth, this \$1.00 price was not too high—nor was it really low. But now, as pointed out in November of this year by the "New York Times":

"A book by a member of the French Academy can be bought by an American in Paris for 75c, while the asking price in New York (for the same book, and in paper cover) is \$3.50."

Naturally, on that basis (and with the further cost of rebinding considered) the price of such French books is prohibitive.

Fortunately the situation in American books is not yet as acute, though the fall season of 1947 has been marked by the appearance of a great number of books priced at \$10.00, which ordinarily would have sold at about \$5.00.

But even though the situation is not yet wholly prohibitive, it has still had a limiting effect on the number of books purchased. From City and State funds the library was able to buy this year a total of 842 books. In addition, through the generosity of Biddeford benefactors in providing the library with special funds for the purchase of books, we were able to buy 204 more volumes from such benefactor funds. Thus the total for the year was 1,046—keeping up the library's average of adding more than 1,000 new books yearly. The total bookstock now runs close to 27,000 volumes.

Library Use

Because the library has been able to keep abreast of the significant new books published, its use during the year has been marked by unusual expressions of public approval and satisfaction. The problem of determining the actual use of a library is one that librarians have struggled with for years. The record of books taken out for home reading is only part of the library picture. There is also the important use for reference purposes that is difficult to measure, and the further use for reading on the premises. In an effort to get a clearer picture of the actual use of this library, we began in November of 1946 to keep new figures—a record, in other words, of the number of people who took the trouble to come up the front walk, open the door, climb the stairs and actually use the library. These figures have now been compiled for a full twelve months. They show that during the year 13,208 adults visited the library to borrow books for home reading. In the same time a total of 5,712 children under 15 years of age came in for the same purpose—making a grand total of 18,910 borrowers for the year.

Furthermore, a special study of the library's use at night (that is, after 6.00 P. M.) showed that in addition to the borrowers there were another 40 per cent of library visits made for the sole purpose of reference and

reading on the premises. Incidentally, this 40 per cent use for reading and reference is unusually high, and a very gratifying sign of the library's value to this class of users. Reference users and borrowers combined made a total of nearly 30,000 visits to the library during the year.

Library Appreciation

That these many users have appreciated the library and its service, is convincingly shown by the care with which they use and return borrowed books. Visitors from out-of-town, familiar with large city libraries, invariably comment on the cleaner condition of the books they find here. As to care in return, it is significant that last year the library handled—in and out—more than 100,000 books, and yet our borrowers lost during that period only 29 books—16 by adults and 13 by children. Furthermore, of those 29, a total of 17 were paid for by the losers—leaving only 12 books on which no recovery could be made because the losers had moved away, or chose to forfeit their library privileges rather than pay. That is a remarkable record, but not an unusual one for this library. It can be taken as a sign of good business management (the library makes a regular weekly check of overdue books), and also as a measure of the public's appreciation of the library and care with its books.

Losses by Fire

In addition to the above losses, the library also had books involved in the disastrous forest fires of October. Here again it was forcibly demonstrated how much the library means to its users, and how much they appreciate and value its books. In the fire areas the library had about 100 volumes on loan. Yet in all the confusion, danger and nervous strain, the people whose homes were threatened or destroyed took care enough, and thought enough, to save and return all but 15 of those 100 volumes. In many cases the library's books were the first thing, and some-

times almost the only thing, saved. It was a really remarkable demonstration of instinctive care and genuine appreciation.

Needless to say, the library took the prompt position that no blame for loss attached to the stricken people—and no charge was made for either a damaged or totally destroyed book, nor any penalty imposed for delay caused by the fires in returning the books.

An aftermath of the fires was a marked demand on the library's books dealing with house plans, home building, and repair. The number and up-to-dateness of such books in the library's stock, again brought favorable comment from the users.

History of Biddeford

Circumstances made it impossible this year to bring out the planned third volume of "Stories and Legends of Old Biddeford." Three years of steady work on the project had made essential a breathing space during which the whole subject could be restudied objectively, and the material shaped toward the final volume. But while no finished work was issued this year, the library has steadily been accumulating important new stories and illustrations that should make the final volume, when issued, a proper climax to the whole series. This final volume will cover the eventful years from 1810 to 1900 in Biddeford history.

As an indication of how this historical work has been welcomed, a recent check showed that one volume of our Biddeford historical series (of which the library has six copies available for loan) had been taken out for home reading 202 times to date. That is a remarkable showing for a book of history.

Financial Report

Receipts:

City appropriation	\$8,500.00
From State of Maine	200.00
	<hr/>
Total	\$8,700.00

Expenditures:

Books for education, recreation, advancement and home study	\$1,157.05
Bought from State funds	200.00
	<hr/>
	\$1,357.05
Magazines and newspapers	209.15
Book repair and binding	64.67
Salaries	4,819.00
Clerical and training	1,275.94
Supplies	98.19
Light and power	354.85
Heat	521.15
	<hr/>
Total	\$8,700.00

Librarian's Petty Cash Account

Receipts:

Fines collected, overdue books	\$392.05
For lost or damaged books	18.79
Deposits by non-residents	84.00
Service charges, non-residents	24.25
Miscellaneous	66.65
Balance on hand, November 30, 1946	61.02
	<hr/>
Total	\$646.76

Expenditures :

Books, magazines, newspapers	\$253.28
Book repair and binding	2.50
Deposits refunded	47.00
Postage and express	42.54
Supplies	160.84
Repairs	6.75
Telephone	39.20
Post office box	12.00
Historical material	15.00
Miscellaneous	17.88
Balance on hand, November 30, 1947 ..	49.77
<hr/>	
Total	\$646.76

DANE YORKE,

Librarian.

A COMMITTEE ON A MEMORIAL TO THE WAR VETERANS OF BIDDEFORD

Annual Report, 1947

Early in 1947 the committee reviewed the building situation and found no prospect of any marked drop in building costs for several years. Also that the modification or removal of government controls then taking place, had cleared the way for a building program to begin this year. Accordingly the committee then asked the Aberthaw Company of Boston, noted construction specialists, to prepare estimates and plans covering the following:

A brick storage and utility building, to contain public toilets.

Two modern black-surface tennis courts, with ten-foot wire fence.

Three standard concrete shuffleboards.

Two concrete handball courts.

A clay and concrete roque court.

A modern softball field with playing area of about one acre, equipped for winter freezing and use as a skating rink with night lighting.

On April 14th plans and estimates were accepted by the committee, and work began on April 21st.

But before the month was out, a spell of rainy weather began that lasted through most of May. Rain was so constant that all work had to be stopped on May 7th, and could not be resumed until May 26th—thus putting back completion about one month. Even after work was resumed on May 26th further delays were experienced due to the inevitable difficulties of securing materials and adequate labor experienced in all building operations during

the summer of 1947. However, just four months later, the field was ready for use. Not only had all the games originally planned been covered, but the committee had the further satisfaction of seeing five new horseshoe pitches added to the specifications—and the total cost of all construction still held more than 10 per cent *under* the original estimates of cost. In other words, the committee was able to build more than it originally planned—and for less money. That was a very unusual record in the year 1947.

How the Money was Spent

Every experienced builder and recreation authority who has inspected the field has commented favorably upon the unusual variety of recreation provided, the excellent planning, the substantial construction and, particularly, the great care taken in all drainage and foundation work to guard against damage by frost in our severe winters. It is of interest that in this latter work it was necessary to handle more than 5,000 cubic yards of earthen "cut and fill", and some 2,300 cubic yards of gravel. The following cost analysis gives a further picture of the materials and work required:

Spent for wages	\$13,743.46
Rough lumber, for concrete forms, etc.	1,780.29
Finished lumber	835.00
Steel, for reinforcing concrete, etc.	826.85
Brick	563.12
Soil pipe, for drainage	603.38
Concrete, ready mixed	2,596.95
Rental, special concrete machinery and bulldozer	331.92
Asphalt	2,715.00
Drainage, grading and foundation work (5,190 cubic yards "cut and fill", 2,333 cubic yards gravel)	6,003.61

Fencing	1,504.00
Electrical work	1,395.00
Painting	732.00
Plumbing, heating, and water lines for skating rink	3,375.03
Insurance	67.49
Telephone	123.29
Engineering and plans	1,410.48
Miscellaneous materials, expenses, and supplies	2,469.54
Architect and supervision	3,830.00
<hr/>	
Total construction costs	\$44,906.41

Dedication and Purpose

On Sunday afternoon, September 28th, Memorial Field was formally dedicated by the combined Veteran Organizations of Biddeford, representing the Civil War, the Spanish-American War, and World Wars I and II. The purpose and meaning behind the field and its dedication was well stated by the principal speaker, Dr. David E. Dolloff, who had been chosen by the combined Veteran Organizations to speak for them and the committee of which he was a member. Said Dr. Dolloff:

"This Memorial Field has been created to honor the men of Biddeford who in all our long history have gone off to war, as our country called and needed them. It honors those who paid, and those who bore arms and stood ready to pay, the last full measure of devotion. And it honors them in a way that is new, and yet most fitting and proper. It honors them by giving to Biddeford, their home and our home, a great advance in living, a new means of enjoying life, a genuine contribution to the health and happiness of all the people of Biddeford."

Dr. Dolloff further said:

"Many earnest and sincere people have been troubled because we built an adult playground and apparently for-

got the babies. We didn't forget the babies. It was simply that in our study of the problem we came to believe that the teen-age and adult need was the greater and more immediate. I am a physician. I personally examined many Biddeford young men of draft age during the last war. And I was shocked and appalled, as were other thoughtful men, at the high percentage of those young men—the fathers and future fathers of Biddeford—whose physical unfitness barred them from service. And in too many cases the physical defects were simply those that proper and adequate outdoor exercise would have prevented, or overcome. So that I repeat, and I wish to emphasize it strongly, that the means for adult recreation now provided by this Memorial Field splendidly meet what was a great need for Biddeford.

“In closing, I want to repeat what I said in the beginning—that we have met here today for a purpose in which there is neither race nor creed nor politics. And I can assure you, from my own personal knowledge, that the same is true of the planning and building of this field. There has never been a trace of either race or creed or politics in the building: there will be none in the field's operation. Not a penny of Biddeford tax money has been spent on any building or facility that you see on this field. All costs have been met by the funds generously provided by the donors. It is a free gift to the people of Biddeford. It is a memorial conceived in honor, built in honor, to be maintained in honor—a fitting tribute to our comrades of all wars, living and dead.”

Operation and Cost

Following the dedication the committee agreed to operate Memorial Field as long as favorable weather permitted, and attendance justified—even though the early sunsets of autumn sharply limited daylight use. But even on this shortened basis the use of the field from Septem-

ber 28th to November 15th was notably heavy and enthusiastic. That the recreational facilities provided by the field are genuinely appreciated, there can be no doubt. In fact, it is already evident that the present areas for such games as tennis and shuffleboard should be doubled by another year.

Costs of operation since the dedication (which costs include initial equipment that will not have to be duplicated next year) are as follows:

Wages	\$ 374.65
Equipment	498.45
Supplies	74.02
Insurance	172.25
Light and power	5.46
Water	10.00
Heat	28.50
Care of grounds	18.00
Miscellaneous	37.76
<hr/>	
Total	\$1,219.09

Winter Use and Future Plans

An important part of the committee's plan was to provide for winter use of the field. Accordingly, special water lines and lighting were provided for the softball field, thus giving an area of about one acre to be flooded and used as a skating rink. In addition, the slope at the southern end of the field will be rolled for use in sliding and coasting.

As to next year, the committee has sufficient funds in hand to completely landscape Memorial Field next spring, and at the same time provide facilities for badminton, clock golf, volley ball, and other lawn games. The funds will also permit the operation of the field this winter for skating and coasting. In fact the funds in hand will permit proper operation of the field, winter and summer, for the next two years without drawing on City tax funds for support.

But if further contributions are received, the committee will be able to double the present equipment for tennis and shuffleboard. Dependent also on additional funds will be the installation of night-lighting for the handball, horseshoe and shuffleboard areas. Such lighting will give many extra hours of use for these games, and will particularly meet the needs of adults and young-adults whose employment does not permit their using the field during daylight hours on weekdays. The committee also hopes to be able to prepare a suitable area for seasonal use in baseball, football, and hockey. The pine grove at the south of the field should also be equipped with rustic shelter, toilets, and appropriate games for a children's picnic and playground.

Thus the situation stands at present. The work done this year developed about one-half of the field's total area of seven and one-half acres. The committee has the funds in hand to complete the landscaping, and to operate the field properly, winter and summer, for the next two years. But extension and development beyond what was done this year is dependent upon receipt of further contributions.

Financial Statement, November 30, 1947

Balance, November 30, 1946	\$62,594.54
Income:	
Interest on War Savings Bonds:	
Series "G"	\$437.50
Series "F"	49.96
Interest from Savings Banks	201.57
	<hr/> \$689.03
Less reserve for redemption of	
War Savings Bonds, Series "G"	190.00
	<hr/>
Net income for year	499.03
	<hr/>
Total	\$63,093.57

Outgo:

Construction expense, as itemized	
above	\$44,906.41
Operating expense, as itemized	
above	1,219.09
	<hr/> \$46,125.50
Balance on hand, November 30,	
1947	\$16,968.07

Cash Assets, November 30, 1947

Savings Account No. 38915, Biddeford	
Savings Bank	\$5,000.00
Savings Account No. 22576, Pepperell	
Trust Company	5,196.97
Checking Account, Pepperell Trust	
Company, balance, November 30,	
1947	6,771.10
	<hr/>
Total cash assets, November	
30, 1947	\$16,968.07

DAVID E. DOLLOFF,
EDWARD A. HARRIMAN,
THEODORE V. KEARNEY,
WILFRID LANDRY, *Treasurer*,
DANE YORKE, *Secretary*,

*Committee on a Memorial to the War Veterans
of Biddeford.*

REPORT OF POLICE DEPARTMENT

November 30, 1947.

TO THE HONORABLE BOARD OF POLICE COMMISSIONERS.

Gentlemen:

The annual report for the year ending November 30, 1947, is submitted to you in accordance with the City Charter. Herein will be found a statement and summary of the activities of the police department this year.

Credits

Appropriation	\$28,000.00
Credits from County of York	1,208.88
Miscellaneous credits	38.31
Transfer	800.00
	<hr/>
Total	\$30,047.19

Expenditures

Salaries	\$32,497.23
Gas and oil	450.00
Supplies	195.69
Telephone	1,219.73
Lights	13.00
Repairs	616.39
New equipment	121.29
Miscellaneous	206.36
	<hr/>
Total expenditures	\$35,319.69
	<hr/>
Overdraft	\$5,272.50

Number and Nature of Cases Prosecuted in the Municipal Court

Aggravated assault	2
Assault with intent to rob	2
Assault and battery	29
Assault upon officer	1
Bigamy	1
Assault with intent to commit rape	2
Attempted armed robbery	1
Robbery	5
Carrying a concealed weapon	1
Breaking, entering and larceny	14
Larceny	10
Drunken driving	13
Second offense drunken driving	2
Operating a car without a license	11
Leaving the scene of an accident	3
Improper registration	2
Passing a red light	2
Speeding	3
Reckless driving	1
Taking a car without consent of the owner	1
Evading taxi fare	1
Vagrancy	2
Non-support	16
Neglect of children	3
Forgery	2
Lascivious and wanton	6
Indecent liberties with a minor	1
Indecent exposure	2
Tapping a fire hydrant	3
Giving intoxicating liquor to a minor.....	1
Violation of the City ordinances	7
Intoxication	173
<hr/>	
Total	323

Other Cases and Emergencies Taken Care of by the Police Department

Lodgers taken care of at police station	344
Funerals escorted by officers	74
Store doors and windows found unlocked at night	123
Stolen cars reported	9
Bicycles reported stolen	24
Sick persons or injured taken to hospital, home, or to doctor's office by police car	36
Persons reported missing or lost	23
Persons apprehended for other departments	9
Attempted suicides investigated	1
Suicides	1
Automobile accidents reported to police department ..	212
Death caused by automobile accidents	3
Natural and accidental deaths investigated	11
Breaks and attempted breaks reported to police	54
Fires discovered by officers	5
Armed robbery reported	2
Accidental shooting investigated	2
Accidental drowning investigated	1
Articles reported lost or stolen	33
Other complaints attended to by officers	270
<hr/>	
Total	1237

The department has returned to the citizens of Biddeford and others, upon their own valuation, property either stolen or lost valued at \$9,850.63, for which receipt was taken.

I wish to take this opportunity to express my appreciation for the good work done by the police officers throughout the year and also the police commissioners for their co-operation.

ALBERT E. PARE,
Chief of Police.

REPORT OF THE FIRE DEPARTMENT

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL.

Gentlemen:

In compliance with the City Charter, I herewith submit the annual report of the fire department from December 1, 1946, to November 30, 1947.

Organization

Engine Company No. 1. Engine Company No. 2. Ladder Company No. 1. Hose Company No. 2.

Permanent Force

Chief engineer, 1st assistant engineer, 2nd assistant engineer, 1 lieutenant, 1 engineer assigned to Engine No. 1, 1 engineer assigned to Engine No. 2, 1 chauffeur, 1 tillerman assigned to Ladder No. 1, 1 chauffeur for Hose No. 2, 1 hoseman assigned to Hose No. 2.

Call Force

Three captains assigned to Engine No. 1, Engine No. 2 and Ladder No. 1. Three company clerks, 18 hosemen assigned to Engine No. 1, Engine No. 2, 9 laddermen assigned to Ladder No. 1, 1 steam engineer assigned to Engine No. 3, 1 call fireman at Biddeford Pool Fire Station.

Apparatus

Engine No. 1, Aherns-Fox, 750 gallons per minute, booster hose and pumper.

Engine No. 2, Aherns-Fox, 1,000 gallons per minute, booster hose and pumper.

Ladder No. 1, Aherns-Fox, 75 foot aerial ladder, 1 ladder pipe used as a water tower, 1 inhalator and equipment, 1 life net (rope), 1 Army stretcher, 1 hose truck combination Hose No. 2 with small pump hose and booster Chevrolet, 1 G. M. C. truck with a deck gun, 1 skid pump, capacity 500 gallons per minute.

Expenditures

Salaries	\$24,871.97
Gas and light	332.83
Telephone	221.94
Water	36.20
Coal	911.05
Gasoline and oil	173.05
Office supplies	31.75
Fire alarm system	20.01
Janitor supplies	100.26
General supplies	491.70
Equipment	2,263.13
Truck repairs	1,392.01
Equipment repairs	14.00
Building repairs	219.77
Post office and express	56.35
Insurance	535.15
Meals	15.10
Paint on equipment	6.03
Bulbs	9.02
Ice	55.00
<hr/>	
Total	\$31,756.32
Appropriation	\$32,000.00
Credits	877.08
<hr/>	
	\$32,877.08
Expenditures	31,756.32
<hr/>	
Unexpended balance	\$1,120.76

In addition to the above regular expenses to operate the department, the City spent in the disastrous forest fires during October, \$18,412.23.

FRANK CANTARA,
Chief.

WELFARE DEPARTMENT

TO THE HONORABLE MAYOR AND MEMBERS OF THE COUNCIL
FOR THE CITY OF BIDDEFORD.

Gentlemen:

In the following annual report is an itemized statement of the expenditures of the Welfare Department for the fiscal year ending November 30, 1947.

The following statement I respectfully submit:

Groceries	\$ 5,709.20
Oil	882.44
Delivering wood	3.00
Shoes and clothing	399.41
Doctors and medicine	384.22
Hospitals	370.82
Ambulance and burials	460.00
Board and care	5,866.22
Monthly allowances	1,165.00
Rents	593.16
Telephone	110.03
State children	11,584.80
Sanatorium	352.85
Office supplies	23.89
Clerks	1,670.28
Biddeford out of town	25.95
Miscellaneous	63.38
<hr/>	
Total	\$29,664.65
Total expenses, out of town	860.14
Total expenses, State	4,897.03
<hr/>	
Total expenses	\$35,421.82

Appropriation	\$25,000.00	
Credits	7,500.47	
	<hr/>	\$32,500.47
Expenditures		35,421.82
		<hr/>
Overdraft		\$2,921.35

Aid to Dependent Children

Appropriation	\$ 9,000.00	
Expenditures	11,077.51	
	<hr/>	
Overdraft		\$2,077.51

Insane

EXPENDITURES

Commitments	\$450.63	
Board of patients at State hospital	254.15	
	<hr/>	\$704.78
Appropriation	\$700.00	
Credits	55.00	
	<hr/>	\$755.00
Expenditures		704.78
		<hr/>
Balance		\$50.22

Clothing

Amount of clothing on hand, December 1, 1946	1.482
Gave following articles to those in need:	
Dresses	24
Underwear	54
Shirts	30

Trousers	67	
Dungarees	38	
Playsuits	2	
Jackets	11	
Frock	1	
Pajamas	6	
	<hr/>	233
		<hr/>
		1,249
Amount of clothing on hand, Decem-		
ber 1, 1947		1,249

Respectfully submitted,

DELVINA MATHURIN, *Clerk,*
Overseer of the Poor.

THE HOMESTEAD

HONORABLE MAYOR AND CITY COUNCIL:

I respectfully submit the following report for the fiscal year ending November 30, 1947.

Products Raised at the Homestead

Potatoes	137 bu.	Beets	45 bu.
String beans	35 bu.	Cucumbers	38 bu.
Kidney and white beans	26 bu.	Cabbages	603 lbs.
Tomatoes	33 bu.	Onions	10 bu.
Turnips	59 bu.	Hay	64 tons
Carrots	64 bu.	Corn	425 doz.

Stock on Hand November 30, 1947

3 horses	5 cows
1 hog	71 hens

Number of Inmates at the Homestead

December, 1946	22	June, 1947	23
January, 1947	22	July, 1947	23
February, 1947	23	August, 1947	23
March, 1947	23	September, 1947	24
April, 1947	22	October, 1947	24
May, 1947	22	November, 1947	24

Furniture at the Homestead

30 beds	1 ice chest
60 chairs	1 barber chair
1 clock	1 set of dishes
1 electric washing machine	6 tables
2 kitchen stoves	1 electric frigidaire

Farm Implements

1 sulky plow	1 single horse harness
1 manure spreader	1 double horse harness
1 spring harrow	1 working sled
1 corn planter	1 working wagon
1 horse rake	1 dump wagon
1 single hayrack	2 cultivators
1 double hayrack	1 weeder
2 hitching falls	1 horse hoe
1 platform scale	1 work rack
2 horse hoe	1 potato digger
1 market wagon	1 hay tedder
1 mowing machine	

FINANCIAL REPORT

Groceries	\$2,666.38
Bread	636.10
Tobacco	163.58
Doctor and medicine	214.71
Clothing	88.26
Soft coal	530.58
Nut coke	158.40
Range oil	68.19
Barber	162.50
Water	97.47
Lights	112.68
Feed	1,431.35
House supplies	307.83
Barn supplies	68.51
Telephone	58.20
Shoe repairing	15.30
Disinfectant	14.25
Blacksmith	89.50
Farm implements	1.10
Fire insurance	182.00
Planting	224.09
Salaries	1,232.86
<hr/>	
Total	\$8,523.84
Appropriation	\$6,700.00
Credits	755.20
<hr/>	
Total credits	\$7,455.20
<hr/>	
Overdraft	\$1,068.64

I have delivered 694 quarts of milk to families receiving aid from the Welfare Department from November 30, 1946, to the end of the fiscal year.

During the year the following necessary repairs and improvements were made:

Valves on all radiators were repaired.

Boiler for shower baths was repaired.

Floors of barns were rebuilt.

Cellars of the buildings were also repaired.

ANTOINE A. PETIT,

Superintendent.

REPORT OF BUILDING INSPECTOR

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY
COUNCIL:

I herewith submit my report for the year 1947.

New building permits	143
Remodeling permits	59
<hr/>	
Total	202

Respectfully submitted,

THOMAS BLANCHETTE,

Building Inspector.

REPORT OF STREET DEPARTMENT

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL:

I herewith submit my report of the activities of the street department for the fiscal year 1947.

Street Improvement

Outside of general repairs and maintenance work, and State road construction, the following permanent improvements were made on the streets this year:

Granite Street Curb: New Granite curb was purchased and set on the southeasterly side of Granite Street from Hill Street to West Street, and about 865 feet was purchased and laid on the northwesterly side. In all, about 5,450 feet of new curb was installed on that street, besides resetting around 560 feet which had been previously laid.

Cleaves Street Curb: On Cleaves Street new granite curb was purchased for the southwesterly side of the street from Simard Avenue to the southeasterly end of the street, and was laid from Simard to Lafayette Street. On the northeasterly side of the street enough new granite curb was purchased to extend from Mullen Street to the southeasterly end of Cleaves Street (excepting for the small amount of concrete curb which is already in place). Of this, about 108 feet southeasterly of Lafayette Street was laid, as was all the curb between Mullen and Lafayette Streets.

Cleaves Street Reconstruction: From Station 15, just northwest of George Street, to Station 25 more or less, at Simard Avenue, the street surface was in places broken up. Altho some gravel existed, yet it was very spotty, large areas existing where no gravel was encountered. Also the grade was very flat and there was no gutter on

the southwesterly side. Between those two stations, this street was excavated from curb to curb, an 18-inch minimum depth of gravel base was put in, then a 2½-inch bituminous base course was installed, over which a 2-inch bituminous concrete wearing surface was laid. From Simard Avenue to Lafayette Street (Station 25 more or less to Station 30) the existing gravel base in the center of the road was considered suitable to remain, therefore the sides of the street were excavated and 18 inches of gravel base was applied, then the whole street from curb to curb was brought to the proper grade by bituminous concrete base course, over which the 2-inch bituminous concrete wearing surface was laid. Much curb had to be reset on this job, besides the new curb mentioned above, as well as catch basins rebuilt, manholes built and other preliminary work done.

Granite Street Reconstruction: From Hill Street to just southwest of the brook (Station 0 to Station 30) this road surface was very rough. An electric car track had existed on the southeasterly side of this street, and when it was discontinued most of the ties were left in place without much gravel between or under them. This area was removed and an 18-inch minimum depth of gravel put in, over which was laid a 4-inch bituminous concrete base course—screened gravel being used instead of crushed stone in this base course. Just northwest of the old car track a macadam street had been constructed sometime in the past, and while it was out of shape and settled in places, yet it was considered strong enough to leave in place and was trued up by the use of the same type of bituminous concrete base course. On the northwesterly side of the street under W. P. A. a concrete curb had been installed and as the area between the macadam part of the road and this curb had no base but was only a tarred surface on dirt, this area was excavated and a 12-inch minimum gravel base was put in, on which a 4-inch bituminous concrete base course was laid, then

from curb to curb a 2-inch bituminous concrete wearing surface was placed.

Sewers and Drains

Westmore Avenue Sewers: Two sanitary sewers were constructed in this street, each about 900 feet long, one flowing towards South Street, then crossing private property just southwest of that street and emptying into the Mile Brook sewer, the other branch flowing southwest-erly into the first brook valley.

Memorial Field or Five Points Storm Drain: This drain when originally built was carried in a concrete pipe down Harvard Street across May Street and only part way across the first field northwest of May Street, at which point a concrete headwall was built and from that point to the railroad tracks the water was carried in a wide open ditch. Since that time this field has become a memorial to the soldiers, sailors and marines of World War II and in order to develop it, it became necessary to remove the headwall, lay about 150 feet of large reinforced concrete pipe and fill in the ditch for that length.

Hubert Street: About 75 feet of 8-inch sanitary sewer was laid in this street extending from the manhole at the junction of Leon and Hubert Streets toward Hill Street.

Victory Street: An addition of about 50 feet was made to the sanitary sewer in that street which flows into Prospect Street.

Raymond Street: 200 feet of 8-inch sewer pipe was laid on this street.

West Street: 48 feet of 10-inch sewer pipe was laid on this street.

Catch Basins Rebuilt and Repaired

Summer Street, three; Main Street, one; Prospect Street, one; Porter Street, one; Buckley's Court, one; Lamothe Avenue, one.

All basins in the City were cleaned and flushed at regular intervals.

Storm sewer from Forest Street to Granite Street was cleaned.

New manholes built: Graham Street, one; Westmore Avenue, six.

General Maintenance

The following streets and roads were graded: Grayson Street, Travers Street, Forest Street, Janelle Street, Vine Street, Westland Avenue, Carver Street, Hubert Street, Leon Street, Raymond Street, Congress Street, Paul Street, Victory Avenue, Vincent Avenue, Willett Avenue, Lamothe Avenue, Lessard Avenue, extension Granite Street, Cole Road, River Road, Buzzell Road, Mountain Road, Newtown Road, Elizabeth Road, Dfews Mill Road, Granite Point Road, Oak Ridge Road, Proctor Road. Gravel was applied on many of the streets and roads.

The following streets were treated with tar: White Wharf, Vine Street, Sullivan Street, Prospect Street, Birch Street, Forest Street, State Street, Winter Street, Beacon Avenue, May Street, Upper Main Street, Westfield Street, Liberty Avenue, Laurier Street, Mt. Pleasant Street, Belmont Street, Western Avenue, West Cutts Street, Cutts Street. Thirty thousand gallons of tar were used on these streets.

Five hundred and fifty tons of cold patch were used on various streets.

Bridges

The Snake River Bridge at Biddeford Pool was reconstructed. This was a City, State and County project and cost \$14,440.00; the cost to the City was \$6,480.00.

Bridges on Upper Main Street, Fortunes Rock, and Newtown Road were repaired.

State Aid Road

River Road has been accepted as a State Aid Road and is being rebuilt by the City in conjunction with the State; in 1947 the City spent \$10,935.56 on the River Road.

EXPENDITURES

Highway District No. 4

Labor	\$61,209.95
Gas and oil	2,603.43
Telephone, water and lights	458.46
Material for repairs on equipment ...	1,262.96
Other tools and material	838.42
Lumber	119.50
Hardware	316.36
Surveys	389.50
Coal	313.52
Gravel	379.45
Tires and repairs	714.57
Insurance	1,501.09
Rental of equipment	515.00
Freight	12.85
	<hr/>
Total	\$70,635.16
Appropriation and credits	51,449.79
	<hr/>
Overdraft	\$19,185.37

Snow Removal

Appropriation and credits	\$10,950.39	
Expenditures	11,979.45	
Overdraft		\$1,029.06

Sewers and Drains

Appropriation and credits	\$6,550.00	
Expenditures	7,221.32	
Overdraft		\$671.32

Resurfacing

Appropriation	\$10,000.00	
Expenditures	7,376.37	
Balance		\$2,623.63

Bridges

Appropriation	\$500.00	
Expenditures	172.00	
Balance		\$328.00

Street Improvement

Granite Street	\$45,079.07	
Granite Street sidewalk	16,254.22	
	\$61,333.29	
Cleaves Street	31,428.93	
Total		\$92,762.22

ALBERT CADORETTE,

Street Commissioner.

MAYORS OF BIDDEFORD SINCE 1855

1855-56	Daniel E. Somes, Republican
1857	James Andrews, Republican
1858-59	Cyrus Gordon, Democrat
1860	Jonathan Tuck, Democrat
1860	Esreff H. Banks, Republican, unexpired term of Jonathan Tuck
1861-62	Seth S. Fairfield, Democrat
1863-64	John Q. Adams, Democrat
1865-66	Charles A. Shaw, Democrat
1867-68	Ferguson Haines, Democrat
1869	James R. Clark, Democrat
1870-71	E. W. Wedgewood, Democrat
1872	Francis G. Warren, Democrat
1873	James H. McMullan, Republican
1874-75	Francis G. Warren, Democrat
1876	John H. Burnham, Democrat
1877	Alfred Pierce, Republican
1878	Charles M. Moses, Republican
1879	James A. Strout, Democrat
1880	Charles M. Moses, Republican
1881-82	Elisha E. Clark, Republican
1883-85	E. W. Staples, Democrat
1886-87	Samuel F. Parcher, Democrat
1888-89	C. E. Goodwin, Democrat
1890-93	E. W. Staples, Democrat
1894-95	Charles S. Hamilton, Republican
1896-97	Carlos Heard, Citizen and Democrat
1898-99	Levi W. Stone, Citizen and Republican
1900-01	Nathaniel B. Walker, Citizen, Democrat and Republican
1902-03	Joseph Gooch, Citizen, Republican and Demo- crat
1904-05	Nathaniel B. Walker, Citizen and Republican
1906-07	Gilman P. Littlefield, Citizen and Republican
1908-09	Cornelius Horigan, Democrat and Independent

1910-12	Albert O. Marcille, Democrat and Independent
1913-15	James G. C. Smith, Democrat and Independent
1916	Leopold A. Girard, Democrat and Independent
1917-19	Hartley C. Banks, Democrat and Independent
1920	Thomas F. Locke, Democrat and Independent
1921	Ulysses E. Fosdick, Republican and Citizen
1922-25	Edward H. Drapeau, Democrat and Independent
1926-29	George C. Precourt, Progressive and Republican
1930-31	Cornelius Horigan, Democrat and Independent
1932-33	Jerome A. Morin, Republican and Progressive
1934	George E. Beauchesne, Progressive
1935-36	Arthur J. Remillard, Democrat
1936-37	Frederick H. Mitchell, Democrat
1937-40	Wilfrid Landry, Democrat
1941-47	Louis B. Lausier, Democrat



CITY CLERKS OF BIDDEFORD SINCE 1855

1855-57	Levi Loring, Jr.
1857-59	Frederick D. Edgerly
1860	George H. Knowlton
1861-69	Frederick D. Edgerly
1870-72	John A. Staples
1873-74	Cyrus P. Berry
1875-76	Samuel Tripp
1877-78	Cyrus P. Berry
1879	Frank W. Roberts
1880-82	Charles H. Parcher
1883-93	Edgar A. Hubbard
1894-95	Charles E. Pillsbury
1896-97	William P. Freeman
1898-99	Dennis Murphy
1900-03	Dayton T. Moore
1904-06	Daniel H. B. Hooper
1907-09	Albert O. Marcille
1910-17	Thomas F. Locke
1918-21	Edmond Bergeron
1922	Ernest Petit
1923-25	Arthur H. Hevey
1926-29	Alfred Lantagne
1930-31	Joseph J. Salvas
1932-34	Joseph O. LaCourse
1935-47	Armand Duquette

INDEX

Accounts Payable	38
Accounts Receivable	31
Appropriations	28
Assessment	27
Assessors' Report	54
Valuation	27
Assets	24
Auditor's Report	18
Balance Sheet	24
Comments.....	19
Departmental Accounts	28
Balance Sheet.....	24
B. H. S. Alumni Field Association	68
Bonds Payable	38
Building Inspector, Report.....	94
Cash Balance	26
Cash Receipts and Disbursements	26
Cemetery Trust Funds	40
City Clerks, since 1855	103
City Government.....	5
Committees : Memorial to War Veterans	8
Post - War Planning.....	8
Sinking Fund Commission	8
Commitment, Tax.....	27
Contract Payable.....	38
Curbing Assessments.....	36
Departmental Receipts.....	44
Disbursements and Receipts.....	26
Debt, Bonds Payable	38
Debt, Net.....	29

INDEX

Fire Department, Report	86
Homestead, Report	91
Inaugural Address	9
Interest on Bonds Payable	39
Liabilities	25
Library, Report	70
Liens and Deeds	34
Mayor's Inaugural Address	9
Mayors, since 1855	101
Memorial to War Veterans, Financial Report	30
Memorial to War Veterans, Report of Committee	76
Police Department, Report	83
Receipts and Disbursements	26
Reserve, Taxes	24
School Department, Report	55
Sinking Fund	37
Street Department, Report	95
Tax Collector, Report	48
Tax Commitment	27
Tax Liens and Deeds	34
Taxes, Receivable	32
Taxes, Summary of Collection	33
Treasurer, Report	24
Trust Funds, Cemetery	40
Valuation	27
Veterans, Memorial	76
Welfare Department, Report	88

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended November 29, 1947

	Balance 12-1-46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	LAPSED Overdraft	BALANCES Unexpended	Carried Forward
	(Ex. A)	(Ex. C)	(Ex. B)			(Ex. B)		(Ex. E)	(Ex. E)	(Ex. A)
GENERAL GOVERNMENT:										
Salaries		\$ 24,000.00	\$ 13.56	\$ 500.00	\$ 24,513.56	\$ 24,135.46			\$ 378.10	
City building		100.00	12,106.45	125.00	12,331.45	13,420.25		\$ 1,088.80		
Election expense		3,000.00	22.00		3,022.00	3,498.89		476.89		
General expense		8,000.00	1,741.01	267.60	10,008.61	10,423.08		414.47		
		35,100.00	13,883.02	892.60	49,875.62	51,477.68		1,980.16	378.10	
PROTECTION:										
Fire department		32,000.00	277.08	600.00	32,877.08	31,756.32			1,120.76	
Forest fires				5,987.22	5,987.22	18,412.23		12,425.01		
Police department		28,000.00	1,247.19	800.00	30,047.19	35,319.69		5,272.50		
Parking meter violation fines			1,469.15		1,469.15	1,147.91			321.24	
Hydrant rental		23,500.00			23,500.00	23,034.43			465.57	
Street lights		23,000.00			23,000.00	20,567.89			2,432.11	
		106,500.00	2,993.42	7,387.22	116,880.64	130,238.47		17,697.51	4,339.68	
HEALTH AND SANITATION:										
Health department		800.00			800.00	285.92			514.08	
Sewers and Drains		5,000.00	1,550.00		6,550.00	7,221.32		671.32		
Garbage collection		2,500.00			2,500.00	2,547.18		47.18		
Garbage collection—Biddeford Pool		300.00			300.00	300.00				
Waste collection		15,000.00			15,000.00	14,047.44			952.56	
		23,600.00	1,550.00		25,150.00	24,401.86		718.50	1,466.64	
HIGHWAYS AND BRIDGES:										
Highway district, No. 4		45,000.00	2,649.79	3,800.00	51,449.79	70,635.16		19,185.37		
Bridges		500.00			500.00	172.00			328.00	
Fortune's Rock district		200.00			200.00	183.69			16.31	
Newtown Road district		200.00			200.00	198.89			1.11	
Oak Ridge district		100.00			100.00	107.08		7.08		
Pool Road District		125.00			125.00	110.00			15.00	
Pool district		100.00			100.00	115.92		15.92		
Resurfacing streets		10,000.00			10,000.00	7,376.37			2,623.63	
Sidewalks		2,000.00			2,000.00				2,000.00	
Snow removal		10,000.00	950.39		10,950.39	11,979.45		1,029.06		
Street improvements				37,921.42	37,921.42	92,762.22		54,840.80		
Ward Seven—North		100.00			100.00				100.00	
Ward Seven—West		100.00			100.00	55.41			44.59	
Ward Seven—East (1st section)		100.00			100.00	102.52		2.52		
Ward Seven—East (2nd section)		100.00			100.00	65.16			34.84	
State aid road construction				7,993.40	7,993.40	10,935.56		2,942.16		
Highway patrol maintenance		1,091.90			1,091.90		\$ 1,091.90			
Browntail moths		1,000.00			1,000.00	550.00			450.00	
		70,716.90	3,600.18	49,714.82	124,031.90	195,349.43	1,091.90	78,022.91	5,613.48	
CHARITIES AND CORRECTIONS:										
Welfare department		25,000.00	1,722.90		26,722.90	29,664.65		2,941.75		
Welfare—State cases			4,803.34	86.58	4,889.92	4,897.03		7.11		
Welfare—Out of town cases			786.16	101.49	887.65	860.14			27.51	
Homestead		6,700.00	755.20		7,455.20	8,523.84		1,068.64		
Mothers' aid		9,000.00			9,000.00	11,077.51		2,077.51		
Insane		700.00	55.00		755.00	704.78			50.22	
		41,400.00	8,122.60	188.07	49,710.67	55,727.95		6,095.01	77.73	
EDUCATION:										
Schools (Schedule D-1)	\$10,071.16	90,350.00	3,075.43	33,939.12	137,435.71	118,196.55				\$ 19,239.16
Vocational training		5.00	17,384.61		17,389.61	17,384.61			5.00	
Truant officer		1,081.00		25.00	1,106.00	1,103.46			2.54	
B. H. S. Athletic Association	5,790.16		13,646.19		19,436.35	7,126.32				12,310.03
	15,861.32	91,436.00	34,106.23	33,964.12	175,367.67	143,810.94			7.54	31,549.19
LIBRARY:										
McArthur Library		8,500.00	200.00		8,700.00	8,700.00				
RECREATION:										
Parks		100.00			100.00				100.00	
UNCLASSIFIED:										
Contingent		41,000.00	1,436.25	25,000.00	67,436.25	28,438.62	40,796.70	1,799.07		
Tax abatements—Pepperell Mfg. Company		22,574.57			22,574.57		22,574.57			
Tax abatements—General		1,000.00			1,000.00		316.43		683.57	
Dog license expense			19.30		19.30	500.30		481.00		
Bank stock tax			1,946.94		1,946.94				1,946.94	
Railroad and telegraph tax				271.81	271.81				271.81	
		64,574.57	3,402.49	25,271.81	93,248.87	28,938.92	63,687.70	2,280.07	2,902.32	
CEMETERIES:										
Woodlawn		800.00	210.00	176.67	1,186.67	2,462.22		1,275.55		
INTEREST:										
General		11,518.75	831.93	241.35	12,592.03	11,473.75	45.00		1,073.28	
On trust funds			194.80		194.80	18.13	176.67			
		11,518.75	1,026.73	241.35	12,786.83	11,491.88	221.67		1,073.28	
MUNICIPAL INDEBTEDNESS:										
Payment on bonds		16,000.00			16,000.00	16,000.00				
Sinking fund		10,000.00			10,000.00	10,000.00				
		26,000.00			26,000.00	26,000.00				
SPECIAL ASSESSMENTS:										
State tax		110,593.13			110,593.13					110,593.13
County tax		24,756.18			24,756.18					24,756.18
		135,349.31			135,349.31					135,349.31
TOTAL—ALL DEPARTMENTS										
	\$15,861.32	\$615,595.53	\$69,094.67	\$117,836.66	\$818,388.18	\$678,599.35	\$65,001.27	\$108,069.71	\$15,958.77	\$166,898.50
						Departmental balances				\$ 31,549.19
						Accounts payable:				
						State and county taxes				135,349.31
										\$166,898.50